

**BALTIMORE COUNTY, MARYLAND**

**REPORT ON SINGLE AUDIT**

**June 30, 2015**

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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, 2015, 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, 2015. 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, 2015. 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 and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies

in internal control that we consider to be material weaknesses. We did identify a certain deficiency in internal control, described in the accompanying Schedule of Findings and Questions Costs as item 2015-001 that we consider to be a significant deficiency.

**The County’s Response to Findings**

The County’s response to the finding identified in our audit is described in the accompanying Schedule of Findings and Questions Costs. The County’s response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

**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, 2015



**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, 2015. 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 \$86,724,424, \$136,205 and \$68,257,651 in federal awards, respectively, which are not included in the accompanying schedule for the year ended June 30, 2015. 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 HOME Investment Partnership (CFDA #14.239)***

As described in the accompanying schedule of findings and questioned costs, the County did not comply with the requirements regarding CFDA 14.239 HOME Investment Partnership, as described in finding number 2015-006 for Matching and 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 HOME Investment Partnership (CFDA #14.239)***

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 HOME Investment Partnership (CFDA #14.239) for the year ended June 30, 2015.

***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, 2015.

***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 2015-002, 2015-003, 2015-004, and 2015-005. 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 2015-006 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 2015-002, 2015-003, 2015-004, and 2015-005 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, 2015, 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, 2015, 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 30, 2016

**BALTIMORE COUNTY, MARYLAND**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**Year Ended June 30, 2015**

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:						
Farmers' Market Nutrition Program 14	10.168	None	None	030-1481	\$ 1,075	
Farmers' Market Nutrition Program 15	10.168	None	None	030-1581	385	1,460
SNAP Cluster -						
USDA Food Stamps	10.551	Maryland Department of Human Resources	Title IV-A	001-5540	566,180	566,180
Food Stamp Employment and Training 14	10.561	Maryland Department of Human Resources	None	031-1430	30,350	
Food Stamp Employment and Training 15	10.561	Maryland Department of Human Resources	None	031-1530	94,994	125,344
Total SNAP Cluster						691,524
Special Supplemental Nutrition Program - WIC 13	10.557	Maryland Department of Health and Mental Hygiene	WI175WIC	030-1329	161,109	
Special Supplemental Nutrition Program - WIC 14	10.557	Maryland Department of Health and Mental Hygiene	WI175WIC	030-1429	209,686	
Special Supplemental Nutrition Program - WIC 15	10.557	Maryland Department of Health and Mental Hygiene	WI175WIC	030-1529	2,024,944	
Breast-Feeding Peer Counselor 13	10.557	Maryland Department of Health and Mental Hygiene	WIB41BPC	030-1396	6,011	
Breast-Feeding Peer Counselor 14	10.557	Maryland Department of Health and Mental Hygiene	WIB41BPC	030-1496	13,997	
Breast-Feeding Peer Counselor 15	10.557	Maryland Department of Health and Mental Hygiene	WIB41BPC	030-1596	102,343	2,518,090
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					3,251,074	3,251,074
Department of Commerce						
Coastal Communities Initiative	11.400	Maryland Department of Natural Resources	NA13NOS4190136	070-1422	9,745	9,745
Total Department of Commerce					9,745	9,745
Department of Housing and Urban Development:						
Neighborhood Conservative Initiative	14.218	Maryland Department of Housing and Community Development	None	067-0938	16,433	
Community Development Block Grant	14.218	None	B-13-UC-24-0011	Various	3,516,237	3,532,670
McKinney Emergency Shelter Grants 14	14.231	None	S-13-UC-24-0002	067-1429	49,551	
McKinney Emergency Shelter Grants 15	14.231	None	S-14-UC-24-0002	067-1529	265,267	314,818
Supportive Housing Program	14.235	None	B-09-UY-24-0011	Various	974,392	
SAFAH 14	14.235	None	MD0129L3B051205	031-1427	16,475	990,867
HOME Investment Partnership Program	14.239	None	M-13-UC-24-0201	Various	2,126,281	2,126,281
Housing Opportunities for People With AIDS 13	14.241	Baltimore City Housing and Community Development	MDH11-F001	030-1356	665,197	
Housing Opportunities for People With AIDS 14	14.241	Baltimore City Housing and Community Development	MDH11-F001	030-1456	445,875	1,111,072
Continuum of Care	14.267	Maryland Department of Health and Mental Hygiene	MH2950TH & MH5580TH	030-1578	700,018	700,018
Youth Programs	14.703	Baltimore Metropolitan Council	FR-5500-N-30FA	087-1522	63,621	
Central Office - Opportunity Collaborative	14.703	Baltimore Metropolitan Council	FR-5500-N-30FA	087-1524	6,362	69,983

**BALTIMORE COUNTY, MARYLAND**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**Year Ended June 30, 2015**

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 Office - General Administration 13	14.871	None	MD033-V0011-048	057-1321	57	
Housing Office - General Administration 14	14.871	None	MD033-V0011-048	057-1421	164,115	
Housing Office - General Administration 15	14.871	None	MD033-V0011-048	057-1521	4,087,195	
Housing Choice Voucher Program 14	14.871	None	MD033-V0011-048	057-1422	2,125	
Housing Choice Voucher Program 15	14.871	None	MD033-V0011-048	057-1522	59,884,629	
HUD-Veteran's Affairs Supportive Housing Program	14.871	None	MD033VA0001	057-1423	1,839,030	65,977,151
Lead Hazard Reduction Demonstration Grant 11	14.905	None	MDLHD0200-09	067-1171	660	
Lead Hazard Reduction Demonstration Grant 14	14.905	None	MDLHD0254-13	067-1440	417,923	418,583
Total Department of Housing and Urban Development					75,241,443	75,241,443
Department of Justice:						
Marijuana Eradication	16.000	None	None	001-5530	6,210	
HIDTA	16.000	None	None	001-5560	24,918	
OCDETF	16.000	None	None	001-5560	33,402	
DEA Heroin	16.000	None	None	001-5560	22,072	
FBI Child Exploitation	16.000	None	None	001-5560	85,763	
Internal Revenue Service	16.000	None	None	001-5560	7,143	
Arson Task Force	16.000	None	None	001-5560	133	
US Secret Service	16.000	None	None	001-5560	12,856	
US Marshall Service	16.000	None	None	001-5560	12,125	
HIDTA	16.000	None	None	021-6033	37,500	
Internal Revenue Service	16.000	None	None	021-6033	1,852	243,974
Respondent Notification Project	16.540	Governor's Office of Crime Control and Prevention	JJAC-2012-1504	055-1432	(203)	(203)
Victim Witness Unit Services 14	16.575	Governor's Office of Crime Control and Prevention	VOCA-2012-1369	009-1422	18,404	
Victim Witness Unit Services 15	16.575	Governor's Office of Crime Control and Prevention	VOCA-2013-1469	009-1522	36,674	
Victims of Crime Act 14	16.575	Governor's Office of Crime Control and Prevention	VOCA-2012-1364	031-1443	27,109	
Victims of Crime Act 15	16.575	Governor's Office of Crime Control and Prevention	VOCA-2013-1464	031-1543	63,010	145,197
Domestic Violence Special Victims' Prosecutor 15	16.588	Governor's Office of Crime Control and Prevention	VAWA-2014-1256	009-1525	65,000	
Violence Against Women Act 14	16.588	Governor's Office of Crime Control and Prevention	VAWA-2013-1007	031-1424	4,744	
Violence Against Women Act 15	16.588	Governor's Office of Crime Control and Prevention	VAWA-2014-1101	031-1524	14,984	84,728
Therapeutic Treatment Services	16.593	Governor's Office of Crime Control and Prevention	RSAT-2012-0002	008-1522	26,658	26,658
State Criminal Alien Assistance Program	16.606	None	None	001-5530	72,878	72,878
BJA Body Armor	16.607	None	None	015-1332	388	388

**BALTIMORE COUNTY, MARYLAND**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**Year Ended June 30, 2015**

Grant Title	Federal Catalog Number	Pass-through Agency	Federal/State Grant Number	County Grant/Project Number	Federal Expenditures	Expenditures Per Federal Catalog Category
Department of Justice, continued:						
Justice Assistance Grant	16.738	None	2014-DJ-BX-0526	015-1523	360,310	
GOCCP Law Enforcement Training	16.738	Governor's Office of Crime Control and Prevention	BJAG-2011-0039	015-1539	1,074	
GOCCP Special Operations Support Grant	16.738	Governor's Office of Crime Control and Prevention	None	015-1555	4,275	
Law Enforcement Tech/Crime Analyst	16.738	Governor's Office of Crime Control and Prevention	BJAG-2013-0005	015-1569	21,750	387,409
Forensic DNA Backlog Reduction 13	16.741	None	2012-DN-BX-0020	015-1337	44,351	
Forensic DNA Backlog Reduction 14	16.741	None	2014-DN-BX0038	015-1437	147,227	
Forensic DNA Backlog Reduction 15	16.741	None	2014-DN-BX0038	015-1537	3,036	194,614
GOCCP Coverdell Forensic Science Improvement Grant	16.742	Governor's Office of Crime Control and Prevention	CFSI-2014-1905	015-1536	22,894	22,894
Child Advocacy Center	16.758	Maryland Children's Alliance, Inc.	2012-CI-FX-K008	031-1538	8,783	8,783
Asset Forfeiture - State's Attorney	16.922	None	DAG-71	Various	70,105	
Asset Forfeiture - Police	16.922	None	DAG-71	Various	943,156	1,013,261
Total Department of Justice					2,200,581	2,200,581
Department of Labor:						
Senior Aides Project 14	17.235	Senior Service America, Inc.	Project MD 91	034-1432	9,253	
Senior Aides Project 15	17.235	Senior Service America, Inc.	Project MD 91	034-1532	628,035	637,288
WIA Cluster -						
Adult Program 14	17.258	Maryland Department of Labor, Licensing & Regulation	P00B440004	087-1421	371,543	
Adult Program 15	17.258	Maryland Department of Labor, Licensing & Regulation	P00P5400548-A & PooP5400024-A	087-1521	125,829	
Central Office - Adult - 13	17.258	Maryland Department of Labor, Licensing & Regulation	POOB3400008-A & POOB3400040-A	087-1324	(10,000)	
Central Office - Adult - 14	17.258	Maryland Department of Labor, Licensing & Regulation	P00B440004	087-1424	113,208	
Central Office - Adult - 15	17.258	Maryland Department of Labor, Licensing & Regulation	P00P5400548-A & P00P5400024-A	087-1524	64,207	
Career Centers - Adult 14	17.258	Maryland Department of Labor, Licensing & Regulation	POOB4400004-A & POOB4400049-A	087-1425	211,097	
Career Centers - Adult 15	17.258	Maryland Department of Labor, Licensing & Regulation	P00P5400548-A & P00P5400024-A	087-1525	535,144	
Business Services - Adult 14	17.258	Maryland Department of Labor, Licensing & Regulation	P00B440004	087-1427	56,379	
Business Services - Adult 15	17.258	Maryland Department of Labor, Licensing & Regulation	P00P5400548-A & P00P5400024-A	087-1527	72,644	1,540,051
Youth Program 14	17.259	Maryland Department of Labor, Licensing & Regulation	P00B440004	087-1422	367,729	
Youth Program 15	17.259	Maryland Department of Labor, Licensing & Regulation	P00P5400024-B	087-1522	983,852	
Central Office - Youth - 14	17.259	Maryland Department of Labor, Licensing & Regulation	P00B440004	087-1424	129,515	
Central Office - Youth - 15	17.259	Maryland Department of Labor, Licensing & Regulation	P00P5400024-B	087-1524	152,401	1,633,497
Dislocated Worker Program 14	17.278	Maryland Department of Labor, Licensing & Regulation	P00B440004	087-1423	222,029	
Dislocated Worker Program 15	17.278	Maryland Department of Labor, Licensing & Regulation	P00P5400548-B & P00P5400024-C	087-1523	417,852	
Central Office - DLW 14	17.278	Maryland Department of Labor, Licensing & Regulation	P00B440004	087-1424	9,354	
Central Office - DLW 15	17.278	Maryland Department of Labor, Licensing & Regulation	P00P5400548-B & P00P5400024-C	087-1524	163,321	
Career Centers - DLW 14	17.278	Maryland Department of Labor, Licensing & Regulation	POOB4400004-C & POOB4400049-A	087-1425	28,102	
Career Centers - DLW 15	17.278	Maryland Department of Labor, Licensing & Regulation	P00P5400548-B & P00P5400024-C	087-1525	716,647	
Business Services - DLW 14	17.278	Maryland Department of Labor, Licensing & Regulation	P00B440004	087-1427	56,379	
Business Services - DLW 15	17.278	Maryland Department of Labor, Licensing & Regulation	P00P5400548-B & P00P5400024-C	087-1527	72,644	1,686,328
Total WIA Cluster					4,859,876	4,859,876

**BALTIMORE COUNTY, MARYLAND**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**Year Ended June 30, 2015**

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:						
RG Steel NEG 13	17.277	Maryland Department of Labor, Licensing & Regulation	POOB3400052	087-1324	312	
RG Steel NEG 13	17.277	Maryland Department of Labor, Licensing & Regulation	POOB3400052	087-1329	426,454	426,766
Workforce Innovation Fund - Central Office - ACE 13	17.283	None	IF-23245-12-60-A-24	087-1324	10,660	
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	476,966	
Workforce Innovation Fund - ACE Grant 14	17.283	None	IF-23245-12-60-A-24	087-1430	697,836	
Workforce Innovation Fund - ACE Grant 15	17.283	None	IF-23245-12-60-A-24	087-1530	3,062,698	4,218,160
Total Department of Labor					10,142,090	10,142,090
Department of Transportation:						
Highway Planning and Construction Cluster -						
Jericho Road Bridge	20.205	State Highway Administration	SHA#BA964ZM2/FAP#CBH-3(320)N	210-207-0002-0500	297,583	
Painters Mill Bridge	20.205	State Highway Administration	SHA#BA673ZM2/FAP#BHF-3015(2)E	210-207-0010-0519	603,032	
Pulaski Highway Redevelopment Study	20.205	State Highway Administration	FHWA 37-11/P00689G-1	249-218-0100-0580	19,003	919,618
Total Highway Planning and Construction Cluster						
Commercial Vehicle Safety Alliance 14	20.218	State Highway Administration	None	015-1424	3,958	
Commercial Vehicle Safety Alliance 15	20.218	State Highway Administration	None	015-1524	15,780	
GOCCP Law Enforcement Training 11	20.218	State Highway Administration	None	015-1139	(29)	19,709
Unified Planning Work Program	20.507	Baltimore Metropolitan Council	None	070-1521	48,903	48,903
Rural Public Transportation	20.509	State Highway Administration	BC145311O2015	034-1528	68,123	68,123
Highway Safety Program 10	20.600	State Highway Administration	10-153	015-1025	(276)	
Highway Safety Program 14	20.600	State Highway Administration	14-039	015-1425	100,707	
Highway Safety Program 15	20.600	State Highway Administration	15-074	015-1525	152,135	
Police Crash Reconstruction Training Grant 14	20.600	State Highway Administration	14-061	015-1438	9,450	
Police Crash Reconstruction Training Grant 15	20.600	State Highway Administration	15-050	015-1538	14,006	276,022
State Hwy Admin Underage Drinking Prevention Prog 14	20.601	State Highway Administration	14.047	030-1474	6,463	6,463
State Hwy Admin Underage Drinking Prevention Prog 15	20.607	State Highway Administration	15-043	030-1574	9,583	9,583
State Hwy Admin Underage Drinking Prevention Prog 14	20.616	State Highway Administration	14.047	030-1474	4,275	4,275
Total Department of Transportation					1,352,696	1,352,696

**BALTIMORE COUNTY, MARYLAND**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**Year Ended June 30, 2015**

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 the Treasury:						
SSI Incentive	21.000	None	None	001-7120-52	60,195	
US Customs Agreement	21.000	None	None	001-5560	16,700	
US Customs Agreement	21.000	None	None	021-6033	6,875	83,770
Total Department of the Treasury					83,770	83,770
Department of Energy:						
Weatherization Assistance	81.042	Maryland Department of Housing and Community Development	None	067-1442	60,715	60,715
Total Department of Energy					60,715	60,715
Department of Education:						
DORS Summer Youth Grant	84.126	Maryland State Department of Education - DORS	None	087-1522	46,826	46,826
Infants & Toddlers Program - Professional Services	84.181	BCPS & Health Dept	None	030-1584	22,911	
Infants & Toddlers Program	84.181	Baltimore County Public Schools	None	031-1522	69,784	92,695
Early Action Committee 14	84.412	Maryland State Department of Education	1335983	055-1425	5,880	
Early Action Committee 15	84.412	Maryland State Department of Education	1335983	055-1525	5,002	10,882
Total Department of Education					150,403	150,403
Department of Health and Human Services:						
Ombudsman Program	93.042	Maryland Department of Aging	AAA-3-24-004	034-1537	84,416	84,416
Senior Wellness 14	93.043	Maryland Department of Aging	AAA-3-24-004	034-1456	14,984	
Senior Wellness 15	93.043	Maryland Department of Aging	AAA-3-24-004	034-1556	25,505	40,489
Aging Cluster -						
Area Agency Administration 14	93.044	Maryland Department of Aging	AAA-3-24-004	034-1440	2,485	
Area Agency Administration 15	93.044	Maryland Department of Aging	AAA-3-24-004	034-1540	36,310	
Advocacy 14	93.044	Maryland Department of Aging	AAA-3-24-004	034-1441	68,927	
Advocacy 15	93.044	Maryland Department of Aging	AAA-3-24-004	034-1541	158,743	
Publications 14	93.044	Maryland Department of Aging	AAA-3-24-004	034-1442	5,017	
Publications 15	93.044	Maryland Department of Aging	AAA-3-24-004	034-1542	15,071	
Information and Assistance 14	93.044	Maryland Department of Aging	AAA-3-24-004	034-1443	135,457	
Information and Assistance 15	93.044	Maryland Department of Aging	AAA-3-24-004	034-1543	363,612	
Support Services 14	93.044	Maryland Department of Aging	AAA-3-24-004	034-1446	88,156	
Support Services 15	93.044	Maryland Department of Aging	AAA-3-24-004	034-1546	378,870	1,252,648
Area Agency Administration 14	93.045	Maryland Department of Aging	AAA-3-24-004	034-1440	44,114	
Area Agency Administration 15	93.045	Maryland Department of Aging	AAA-3-24-004	134-1540	113,844	
Information and Assistance 14	93.045	Maryland Department of Aging	AAA-3-24-004	134-1443	11,165	
Center Connection 14	93.045	Maryland Department of Aging	AAA-3-24-004	034-1444	53,934	
Center Connection 15	93.045	Maryland Department of Aging	AAA-3-24-004	034-1544	169,025	
Congregate Meals 14	93.045	Maryland Department of Aging	AAA-3-24-004	034-1445	104,779	

**BALTIMORE COUNTY, MARYLAND**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**Year Ended June 30, 2015**

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:						
Aging Cluster, continued -						
Congregate Meals 15	93.045	Maryland Department of Aging	AAA-3-24-004	034-1545	292,240	
Support Services 14	93.045	Maryland Department of Aging	AAA-3-24-004	04-1446	31,610	
Home Delivered Meals 14	93.045	Maryland Department of Aging	AAA-3-24-004	034-1447	79,505	
Home Delivered Meals 15	93.045	Maryland Department of Aging	AAA-3-24-004	034-1547	229,372	1,129,588
Congregate Meals 14	93.053	Maryland Department of Aging	ST-2505-004	034-1445	34,018	
Congregate Meals 15	93.053	Maryland Department of Aging	ST-2505-004	034-1545	90,345	
Home Delivered Meals 14	93.053	Maryland Department of Aging	ST-2505-004	034-1447	5,358	
Home Delivered Meals 15	93.053	Maryland Department of Aging	ST-2505-004	034-1547	25,564	155,285
Total Aging Cluster						2,537,521
Area Agency Administration 14	93.052	Maryland Department of Aging	AAA-3-24-004	034-1440	9,686	
Area Agency Administration 15	93.052	Maryland Department of Aging	AAA-3-24-004	034-1540	25,068	
Caregivers Support Program 14	93.052	Maryland Department of Aging	AAA-3-24-004	034-1448	58,183	
Caregivers Support Program 15	93.052	Maryland Department of Aging	AAA-3-24-004	034-1548	236,144	329,081
Public Health Preparedness/Bioterrorism 11	93.069	Maryland Department of Health and Mental Hygiene	CH810PHP	030-1143	23,265	
Public Health Preparedness/Bioterrorism 13	93.069	Maryland Department of Health and Mental Hygiene	PR027PHP & CH810PHP	030-1343	31,780	
Public Health Preparedness/Bioterrorism 14	93.069	Maryland Department of Health and Mental Hygiene	PR027PHP & CH810PHP	030-1443	29,926	
Public Health Preparedness/Bioterrorism 15	93.069	Maryland Department of Health and Mental Hygiene	CH810PHP	030-1543	490,303	
Cities Readiness Initiative 13	93.069	Maryland Department of Health and Mental Hygiene	CH810PHP	030-1363	7,501	
Cities Readiness Initiative 14	93.069	Maryland Department of Health and Mental Hygiene	CH810PHP	030-1463	6,349	
Cities Readiness Initiative 15	93.069	Maryland Department of Health and Mental Hygiene	CH810PHP	030-1563	95,859	684,983
Tuberculosis Control 13	93.116	Maryland Department of Health and Mental Hygiene	CH013TBF	030-1327	9,084	
Tuberculosis Control 14	93.116	Maryland Department of Health and Mental Hygiene	CH013TBF	030-1427	14,770	
Tuberculosis Control 15	93.116	Maryland Department of Health and Mental Hygiene	CH013TBF	030-1527	173,967	197,821
Homeless Outreach Program - PATH	93.150	Maryland Department of Health and Mental Hygiene	MH184OTH	030-1579	94,200	94,200
Family Planning/Reproductive Health	93.217	Maryland Department of Health and Mental Hygiene	FH220FPG	030-1533	113,221	113,221
Oral Health Grant 14	93.240	Maryland Department of Health and Mental Hygiene	FH871OIP	030-1440	13	
Oral Health Grant 15	93.240	Maryland Department of Health and Mental Hygiene	FH871OIP	030-1540	3,356	3,369
Juvenile Drug Court Enhancement Project	93.243	Maryland Department of Health and Mental Hygiene	1H79TI025488-01	002-1530	124,320	
ADAA MD Strategic Prevention Framework 13	93.243	Maryland Department of Health and Mental Hygiene	MU217SPF	030-1331	4,366	
ADAA MD Strategic Prevention Framework 14	93.243	Maryland Department of Health and Mental Hygiene	MU217SPF	030-1431	10,000	
ADAA MD Strategic Prevention Framework 15	93.243	Maryland Department of Health and Mental Hygiene	MU217SPF	030-1531	61,252	
Launching Individual Futures Together (LIFT)	93.243	Maryland Department of Health and Mental Hygiene	MH553OTH	030-1591	369,914	569,852
Immunization - IAP 13	93.268	Maryland Department of Health and Mental Hygiene	CH359IMM	030-1328	15,033	
Immunization - IAP 14	93.268	Maryland Department of Health and Mental Hygiene	CH359IMM	030-1428	14,162	
Immunization - IAP 15	93.268	Maryland Department of Health and Mental Hygiene	CH359IMM	030-1528	148,974	178,169

**BALTIMORE COUNTY, MARYLAND**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**Year Ended June 30, 2015**

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: Community Based Program to Test & Cure Hepatitis C	93.270	Maryland Department of Health and Mental Hygiene	AD713HCV	030-1534	9,625	9,625
Access To Recovery 14	93.275	Maryland Department of Health and Mental Hygiene	AS218ATR	030-1473	1,783	1,783
Prenatal Home Visiting Program	93.505	Maryland Department of Health and Mental Hygiene	FHD32MIC	030-1566	144,630	144,630
HIV Prevention Services	93.523	Maryland Department of Health and Mental Hygiene	AD350PRV	030-1321	1,481	
HIV Partner Services 13	93.523	Maryland Department of Health and Mental Hygiene	AD662HPS	030-1386	2,001	3,482
Job Network 15	93.558	Maryland Department of Human Resources	None	031-1529	1,497,495	1,497,495
Child Support 15	93.563	Maryland Department of Human Resources	Title IV-D	001-5540	132,400	
Child Support 14	93.563	Maryland Department of Human Resources	None	031-1446	1,540	
Child Support 15	93.563	Maryland Department of Human Resources	None	031-1546	71,571	
Child Support Enforcement	93.563	Maryland Department of Human Resources	CSEA/CRA-15-033	001-5460	365,635	
Child Support Services 14	93.563	Maryland Department of Human Resources	CSEA/CRA-14-053	002-1425	37,591	
Child Support Services 15	93.563	Maryland Department of Human Resources	CSEA/CRA-15-053	002-1425	112,577	721,314
Maryland Energy Assistance Program 14	93.568	Maryland Department of Human Resources	None	031-1433	8,517	
Maryland Energy Assistance Program 15	93.568	Maryland Department of Human Resources	None	031-1533	524,611	533,128
Young Parent Support Center 14	93.590	Maryland Family Network, Inc.	None	031-1425	2,203	
Young Parent Support Center 15	93.590	Maryland Family Network, Inc.	None	031-1525	24,660	26,863
Administration - Social Services	93.658	Maryland Department of Human Resources	Title IV-E	001-5540	410,850	
Adoptions - Social Services	93.658	Maryland Department of Human Resources	Title IV-E	001-5540	9,211	
Guardianship - Social Services	93.658	Maryland Department of Human Resources	Title IV-E	001-5540	248	420,309
CDC Breast & Cervical Cancer 13	93.744	Maryland Department of Health and Mental Hygiene	FHC38BCC & FH426CBC	030-1336	657	657
CDC Breast & Cervical Cancer 15	93.752	Maryland Department of Health and Mental Hygiene	FH426CBC	030-1536	299,342	299,342
CHIP	93.767	Maryland Department of Human Resources	None	001-5540	18,394	
MCHP Program 13	93.767	Maryland Department of Health and Mental Hygiene	MA283ACM	030-1326	31,065	
MCHP Program 14	93.767	Maryland Department of Health and Mental Hygiene	MA283ACM	030-1426	35,703	
MCHP Program 15	93.767	Maryland Department of Health and Mental Hygiene	MA283ACM	030-1526	429,541	
MCHP Program 12	93.767	Maryland Department of Health and Mental Hygiene	MA283ACM	030-1239	8,352	
Administrative Care Coord.Unit/Healthy Start 13	93.767	Maryland Department of Health and Mental Hygiene	MA008EPS	030-1344	3,173	
Administrative Care Coord.Unit/Healthy Start 14	93.767	Maryland Department of Health and Mental Hygiene	MA008EPS	030-1444	3,478	
Administrative Care Coord.Unit/Healthy Start 15	93.767	Maryland Department of Health and Mental Hygiene	MA008EPS	030-1544	44,083	573,789

**BALTIMORE COUNTY, MARYLAND**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**Year Ended June 30, 2015**

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:						
MA Eligible	93.778	Maryland Department of Human Resources	Title XIX	001-5540	77,567	
Health Relations Enhanced	93.778	Maryland Department of Human Resources	Title XIX	001-5540	89,707	
Medicaid Waiver Program 14	93.778	Maryland Department of Human Resources	Title XIX3	001-5540	118,579	
Medicaid Waiver Program 15	93.778	Maryland Department of Aging	None	034-1438	5,450	
Adult Disability/Resource Center	93.778	Maryland Department of Aging	None	034-1538	970,346	
				034-1563	148,680	1,410,329
SMP 14	93.779	Maryland Department of Aging	ST-2514-004 & ST-2516-004	034-1433	1,983	
SMP 15	93.779	Maryland Department of Aging	ST-2514-004 & ST-2516-004	034-1533	18,209	
Senior Health Insurance Assistant Program 14	93.779	Maryland Department of Aging	ST-2515-004	034-1449	44,247	
Senior Health Insurance Assistant Program 15	93.779	Maryland Department of Aging	ST-2515-004	034-1549	21,746	
Adult Disability/Resource Center	93.779	Maryland Department of Aging	ST-2515-004	034-1463	16,123	102,308
Ryan White A - Outreach 10	93.914	Associated Black Charities	11-2407	030-1058	10,841	
Ryan White A - Case Management Grant 14	93.914	Associated Black Charities	14-2407-30ES, 36S, 50S	030-1458	58,129	
Ryan White A - Case Management Grant 15	93.914	Associated Black Charities	15-2407-31S	030-1558	24,213	
Ryan White A - Emergency Financial Assistance 14	93.914	Associated Black Charities	14-2407-30ES, 36S, 50S	030-1459	9,335	
Ryan White A - Emergency Financial Assistance 15	93.914	Associated Black Charities	14-2407-30ES, 36S, 50S	030-1559	1,787	
Ryan White A - Emergency Housing 14	93.914	Associated Black Charities	14-2407-45S	030-1460	9,362	
Ryan White A - Emergency Housing 15	93.914	Associated Black Charities	15-2407-45S	030-1560	17,363	
Ryan White A - Transportation Services 14	93.914	Associated Black Charities	14-2407-46S, MT1	030-1483	25,197	
Ryan White A - Transportation Services 15	93.914	Associated Black Charities	15-2407-46S, MT1	030-1583	18,212	174,439
HIV Ryan White B 13	93.917	Maryland Department of Health and Mental Hygiene	AD420RWS	030-1322	2,418	
HIV Ryan White B 14	93.917	Maryland Department of Health and Mental Hygiene	AD420RWS	030-1422	4,038	
HIV Ryan White B 15	93.917	Maryland Department of Health and Mental Hygiene	AD420RWS	030-1522	244,748	251,204
CDC Breast & Cervical Cancer 13	93.919	Maryland Department of Health and Mental Hygiene	FHC38BCC & FH426CBC	030-1336	9,230	
CDC Breast & Cervical Cancer 14	93.919	Maryland Department of Health and Mental Hygiene	FH426CBC	030-1436	505	9,735
HIV Partner Services 13	93.940	Maryland Department of Health and Mental Hygiene	AD662HPS	030-1386	1,364	
HIV Partner Services 14	93.940	Maryland Department of Health and Mental Hygiene	AD662HPS	030-1486	16,684	
HIV Partner Services 15	93.940	Maryland Department of Health and Mental Hygiene	AD662HPS	030-1586	176,177	
HIV Prevention Services 13	93.940	Maryland Department of Health and Mental Hygiene	AD350PRV	030-1321	21,904	
HIV Prevention Services 14	93.940	Maryland Department of Health and Mental Hygiene	AD350PRV	030-1421	35,272	
HIV Prevention Services 15	93.940	Maryland Department of Health and Mental Hygiene	AD350PRV	030-1521	394,956	
Expanded HIV Testing 13	93.940	Maryland Department of Health and Mental Hygiene	AD674EHT	030-1332	5,870	652,227
Mental Health Federal Block Grant 14	93.958	Maryland Department of Health and Mental Hygiene	MH222OTH	030-1477	5,125	
Mental Health Federal Block Grant 15	93.958	Maryland Department of Health and Mental Hygiene	MH222OTH	030-1577	353,664	358,789
Expanded HIV Testing 14	93.959	Maryland Department of Health and Mental Hygiene	AD686INT	030-1432	8,371	
Expanded HIV Testing 15	93.959	Maryland Department of Health and Mental Hygiene	AD686INT	030-1532	128,443	
Prevention Services 14	93.959	Maryland Department of Health and Mental Hygiene	MU510ADP	030-1468	23,131	
Prevention Services 15	93.959	Maryland Department of Health and Mental Hygiene	MU510ADP	030-1568	416,144	
Substance Abuse Federal Block Grant 14	93.959	Maryland Department of Health and Mental Hygiene	AS216FED	030-1472	51,624	
Substance Abuse Federal Block Grant 15	93.959	Maryland Department of Health and Mental Hygiene	AS216FED & AS295OMP	030-1572	1,434,030	2,061,743
HIV Partner Services	93.977	Maryland Department of Health and Mental Hygiene	CH662STD	030-1586	8,095	8,095

**BALTIMORE COUNTY, MARYLAND**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**Year Ended June 30, 2015**

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 Health - Core	93.994	Maryland Department of Health and Mental Hygiene	CH554CFT	001-3003 & 3008	621,974	
Children With Special Health Care Needs 13	93.994	Maryland Department of Health and Mental Hygiene	FH422SSI	030-1335	945	
Children With Special Health Care Needs 14	93.994	Maryland Department of Health and Mental Hygiene	FH422SSI	030-1435	788	
Children With Special Health Care Needs 15	93.994	Maryland Department of Health and Mental Hygiene	FH422SSI	030-1535	35,119	658,826
Total Department of Health and Human Services					14,753,234	14,753,234
Corporation for National and Community Service:						
R.S.V.P. 14	94.002	None	14SRAMD004	034-1450	69,846	
R.S.V.P. 15	94.002	None	15SRAMD006	034-1550	16,814	86,660
DSS Summer Youth Grant 14	94.557	Maryland Department of Human Resources	BCODSS/FIA 14-003	087-1422	9,410	
DSS Summer Youth Grant 14	94.557	Maryland Department of Human Resources	BCODSS/FIA 14-003	087-1424	(9,411)	
DSS Summer Youth Grant 15	94.557	Maryland Department of Human Resources	BCODSS/FIA 15-002	087-1522	67,626	
DSS Summer Youth Grant 15	94.557	Maryland Department of Human Resources	BCODSS/FIA 15-002	087-1524	7,513	75,138
Total Corporation for National and Community Service					161,798	161,798
Department of Homeland Security:						
HSGP Urban Area Security UASI	97.008	Maryland Emergency Management Agency	2007-GE-T7-0040	016-1632	1,872	
Homeland Security 12	97.008	Maryland Emergency Management Agency	EMW-2011-SS-00044-S01-UAS	016-1221	7,404	
Homeland Security 14	97.008	Maryland Emergency Management Agency	EMW-2012-SS-00002-S01-UA	016-1421	2,285	
Homeland Security 15	97.008	Maryland Emergency Management Agency	EMW-2014-SS-00007-S01	016-1521	304,105	
Hazard Mitigation Grant Program	97.008	Maryland Emergency Management Agency	1910 DR-MD Project-007	016-1233	5,250	320,916
Hazard Mitigation	97.039	None	DR-1910-MD-0021	070-1322	153,669	153,669
Civil Defense - Personnel & Admin	97.042	Maryland Emergency Management Agency	CPG I-3	001-5120	240,099	240,099
Riskmap Studies & CNMS	97.045	Maryland Emergency Management Agency	EMP-2010-GR-5016	070-1123	43,555	43,555
Port Security Grant	97.056	None	EMW-2013-PU-00494-501	015-1478	71,359	71,359
Homeland Security Grant Program 14	97.067	Maryland Emergency Management Agency	EMW-2013-SS-00044-S01-SHS	016-1431	181,320	181,320
Safer Grant	97.083	Maryland Emergency Management Agency	EMW-2012-FH-00759	016-1441	559,816	559,816
Total Department of Homeland Security					1,570,734	1,570,734
Total All Grants					\$ 108,978,283	\$ 108,978,283

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, 2015**

**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 \$11,798,703 for the fiscal year ended June 30, 2015. 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 Emergency 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, 2015, were \$21,031,420, \$150,000, \$30,183,514, and \$55,697 respectively. 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, 2015**

**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, 2015:

<b>Program Title</b>	<b>Federal CFDA Number</b>	<b>Amount Provided to Subrecipients</b>
Community Development Block Grants	14.218	\$ 1,108,784
Emergency Solutions Grant Program	14.231	314,818
Supportive Housing Program	14.235	813,848
Continuum of Care	14.267	700,018
HOME Investment Partnership Program	14.239	504,902
Workforce Investment Act Youth Activities	17.259	1,109,494
Workforce Innovation Fund	17.283	3,531,899
Maryland LIFT Grant	93.243	369,914
Projects for Assistance in Transition from Homelessness (PATH)	93.150	94,200
Block Grants for Community Mental Health Services	93.958	358,789
Block Grants for Prevention and Treatment of Substance Abuse	93.959	1,426,822
		<u>\$ 10,333,488</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 \$2,838,101 for the fiscal year ended June 30, 2015. This amount is not included in the accompanying schedule.

**BALTIMORE COUNTY, MARYLAND**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**June 30, 2015**

**I. Summary of Independent Auditors' Results**

**Financial Statements**

Type of auditors' report issued: Unmodified

Internal control over financial reporting:

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

**Federal Awards**

Internal control over major programs:

Material weakness(es) identified?	_____ <u>X</u> _____	Yes	_____	No
Significant deficiency(ies) identified that are not considered to be material weakness.	_____ <u>X</u> _____	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?	_____ <u>X</u> _____	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	Unmodified
Accelerating Connections to Employment	17.283	Unmodified
Workforce Investment Act Cluster	17.258, 17.259, 17.278	Unmodified
Community Development Block Grant	14.218	Unmodified
HOME Investment Partnership Program	14.239	Qualified

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

Auditee qualified as low-risk auditee?	_____	Yes	_____ <u>X</u> _____	No
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**BALTIMORE COUNTY, MARYLAND**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**June 30, 2015**

**II. Financial Statement Findings**

**Finding Reference: 2015-001**

**Subsequent Disbursements and Cut-off of Accounts Payable**

**Type of Finding: Significant Deficiency**

**Condition/Context**

The County's procedures for reviewing subsequent payments after year end to ensure completeness of accounts payable at the balance sheet date did not identify several invoices related to the gifts and grants fund that were recorded in fiscal year 2016. These invoices should have been accrued back to fiscal year 2015.

**Criteria**

Generally accepted accounting principles require expenditures to be recorded when incurred (i.e. goods and/or services are received). Internal controls need to be appropriately designed to identify and record expenditures in the correct accounting period.

**Cause**

This was an oversight by management due to these invoices being set aside while billing inquiries were made and resolved with the vendor prior to being paid.

**Effect**

An adjusting journal entry was required to be made to the gifts and grants fund to adjust the accounts payable and expense accounts at year end.

**Recommendation**

We recommend that management review the existing policies and procedures related to the recording of payables at year end and make the necessary modifications to ensure adequate cutoff of accounts payable at year end.

**Views of Responsible Officials and Corrective Action Plan**

At year end the County reviews all disbursements to make sure expenditures are recorded in the proper fiscal year. The situation, as mentioned, was an isolated incident resulting from miscommunication among office personnel. The situation has been reviewed with appropriate personnel so that it should not happen again.

**BALTIMORE COUNTY, MARYLAND**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**June 30, 2015**

**III. Federal Award Findings and Questioned Costs**

**Finding Reference:** 2015-002

**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:** 2015

**Condition/Context**

The County was unable to provide support for the upload of 9 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 County to submit the HUD-50058 form electronically in PIC each time the County 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 near completion. 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, 2015**

**Finding Reference:** 2015-003

**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:** 2015

**Condition/Context**

During our review of time and effort for 60 employees, we noted the following:

- For one split funded employee, the time and effort certification did not provide enough detail to determine the amount of time spent on multiple activities, which included the program; and
- For one split funded employee, we noted two instances where the amount charged to the program was not supported by the employees' approved time and effort certification.

**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 agency.

**Questioned Costs**

\$642 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, 2015**

**Views of the Responsible Officials and Corrective Action Plan:**

For one of the split funded employees, 50% was charged to the general fund and 50% was charged to the grant. For the two time periods in question, one period over charged the grant by 11 percent and the other period undercharged the grant by 10 percent, therefore, no adjustment was made. The other split funded employee was also charged 50% to the grant and 50% to the general fund. This employee is an admin support position and one of the main duties of this position is answering the phone and directing our clients in the proper direction. In the past, we have not required a timesheet and assumed, like the example above, that over time personnel charges would balance out. We now are requiring timesheets from that position. Neil Lyles, 410-887-8004, is responsible for the corrective action plan. Planned completion date of the corrective action plan is Fiscal Year 2016.

**Finding Reference:** 2015-004

**Federal Agency:** U.S. Department of Housing and Urban Development  
**Federal Program:** 14.218 – Community Development Block Grant  
**Compliance Requirement:** Non-payroll Expenditures  
**Type of Finding:** Significant Deficiency in Internal Control  
**Grant Year:** 2015

**Condition/Context**

1 out of 40 non-payroll expenditures tested included travel reimbursement for 3 employees. For 1 out of those 3 employees, their personal automobile trip and mileage report was not approved.

**Criteria**

A-102 Common Rule requires that non-Federal entities receiving Federal awards establish and maintain internal control designed to reasonably ensure compliance with Federal laws, regulations and program compliance requirements.

**Cause**

The County did not have proper procedures in place to ensure expenditures were properly reviewed and approved prior to payment.

**Effect**

Unallowable costs could be charged to the program if expenditures are not adequately reviewed and approved.

**Questioned Costs**

None.

**Recommendation**

We recommend management review their policies and procedures and make revisions as necessary to ensure all expenditures charged to a federal program are properly reviewed and approved.

**BALTIMORE COUNTY, MARYLAND**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**June 30, 2015**

**Views of the Responsible Officials and Corrective Action Plan:**

There is no disagreement with the audit finding. This appears to be an isolated incident. The Department of Planning will reinforce the importance of written approval of personal automobile trip and mileage reports. Elizabeth Glenn, Deputy Director, Department of Planning, 410-887-3318, will implement the corrective action plan. Planned completion of the corrective action plan is Fiscal Year 2016.

**Finding Reference:** 2015-005

**Federal Agency:** U.S. Department of Housing and Urban Development  
**Federal Program:** 14.218 – Community Development Block Grant  
**Compliance Requirement:** Time and Effort  
**Type of Finding:** Significant Deficiency in Internal Control, Noncompliance  
**Grant Year:** 2015

**Condition/Context**

The County utilizes budget estimates during the year for determining salary charges to the federal program. At the end of the year, the County performs a lookback analysis on the actual time employees spent on the program and makes an adjustment, as necessary to ensure the final amount charged to the program is accurate, allowable and properly allocated.

3 out of the 40 employees selected for testing had approved time and effort reports, which adequately detailed the amount of time spent on the program. However, the summarization used for the lookback adjustment was determined to be inaccurate.

**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 to ensure the summarization schedule used for the lookback adjustment was accurate.

**BALTIMORE COUNTY, MARYLAND**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**June 30, 2015**

**Effect**

The County was unable to support the time and effort of employees' salaries charged to the federal program. This may result in the allowability of these costs being questioned by the grantor agency.

**Questioned Costs**

Undetermined

**Recommendation**

We recommend management review their policies and procedures and make revisions as necessary to ensure the summarization used for the lookback adjustment is accurate.

**Views of the Responsible Officials and Corrective Action Plan:**

There is no disagreement with the audit finding. The Department of Planning has determined that corrections were made on the 3 timesheets where there were discrepancies. Management will review its policies and procedures to ensure the corrections are saved to the master timesheet folder and that corrected timesheets are properly filed with the other timesheets for that pay period. Management will also re-educate staff regarding proper timesheet procedures. Elizabeth Glenn, Deputy Director, Department of Planning, 410-887-3318, will implement the corrective action plan. Planned completion date of the corrective action plan is Fiscal Year 2016.

**Finding Reference:** 2015-006

<b>Federal Agency:</b>	U.S. Department of Housing and Urban Development
<b>Federal Program:</b>	14.239 – HOME Investment Partnership
<b>Compliance Requirement:</b>	Matching, Reporting
<b>Type of Finding:</b>	Material Weakness in Internal Control, Noncompliance
<b>Grant Year:</b>	2015

**Condition/Context**

The HOME Match Report for the federal fiscal year 2015 submitted to HUD by the Baltimore County Department of Planning indicated that the match requirement for the County was waived. Per discussion with HUD, the County did not receive a waiver for federal fiscal year 2015.

In addition, the HOME Match Report was not completed in accordance with 24 CFR §92.218 through §92.222 and HUD Notice: CPD 97-03. While the match requirement was waived in the prior year, a match was reported and allowed to be carried over from the prior year. During our review of the HOME Match report for the federal fiscal year 2014, the report was completed the same way in the prior year; therefore, the accuracy of the excess match from the prior federal fiscal year reported in the current year is questionable.

**BALTIMORE COUNTY, MARYLAND**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**June 30, 2015**

**Criteria**

24 CFR §92.218 requires the County to provide eligible matching requirements of 25 percent of HOME funds drawn down during the fiscal year.

24 CFR Section §92.219 through §92.222 provides the requirements for recognition and form of the matching requirement and when the match credit is given. Further guidance on the HOME Program Match is provided in HUD Notice: CPD 97-03.

24 CFR §92.222 allows a HUD field office to reduce the matching requirement specified in §92.218 by up to 100 percent for the fiscal year in which the declaration of a major disaster is made and the following fiscal year.

**Cause**

The County did not have proper procedures in place to ensure the matching requirements were met and properly reported to HUD.

**Effect**

If the HOME Match Report is not completed in accordance with 24 CFR §92.218 through §92.222 and HUD Notice: CPD 97-03, the County may not be able to support that they are in compliance with matching and related reporting requirements of the program.

**Questioned Costs**

None

**Recommendation**

We recommend management review its procedures for the completion and review of the Home Match Report to ensure the matching requirements are met and reported in accordance with program requirements. In addition, we recommend management perform a thorough review of the excess match that has been carried forward from prior years to ensure it was properly calculated in accordance with program requirements.

**Views of the Responsible Officials and Corrective Action Plan:**

There is no disagreement with the audit finding. Elizabeth Glenn, Deputy Director of the Department of Planning, 410-887-3318, in consultation with the Office of Budget and Finance, as needed, will review its procedures for the completion and review of the HOME Match report to ensure that the matching requirements are met and reported in accordance with program requirements. Management will also perform a thorough review of the excess match that has been carried forward from prior years to ensure that it was properly calculated in accordance with program requirements. Planned completion date of the corrective action plan is Fiscal Year 2016.

**BALTIMORE COUNTY, MARYLAND**  
**SCHEDULE OF PRIOR YEAR AUDIT FINDINGS**  
**June 30, 2015**

**Finding Reference:**     2014-001

**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 audited REAC submission to HUD within the established due date of March 31, 2014.

**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 2015 audited REAC submission was sent within the established due date of March 31, 2015.

**Finding Reference:**     2014-002

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

**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.

**Recommendation**

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

**Current Year Status**

The PIC upload due within 60 days of the effective date was not fully corrected. Refer to current year finding 2015-002. 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.

**Finding Reference:**     2014-003

**Federal Agency:**             U.S. Department of Labor  
**Federal Program:**            17.283 – Workforce Innovation Fund – Accelerating Connections to Employment

**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.

**BALTIMORE COUNTY, MARYLAND**  
**SCHEDULE OF PRIOR YEAR AUDIT FINDINGS**  
**June 30, 2015**

**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.

**Current Year Status**

Fully corrected – Federal Funding Accountability and Transparency Act reporting is no longer required under the Workforce Innovation Fund – Accelerating Connections to Employment Program.

**Finding Reference:** 2014-004

**Federal Agency:** U.S. Department of Labor

**Federal Program:** 17.258, 17.259, 17.283 – Workforce Investment Act

**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.

**Recommendation**

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

**Current Year Status**

Not corrected – Refer to current year finding at 2015-003.

**Finding Reference:** 2014-005

**Federal Agency:** U.S. Department of Labor

**Federal Program:** 17.258, 17.259, 17.283 – Workforce Investment Act

**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.

**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.

**Current Year Status**

Fully corrected – the corrective measures indicated above have been put in place.