

# MONTGOMERY COUNTY MARYLAND

## *Report on Expenditures of Federal Awards*



*Fiscal Year 2022*

July 1, 2021 – June 30, 2022  
Rockville, Maryland



# MONTGOMERY COUNTY MARYLAND

## *Report on Expenditures of Federal Awards*



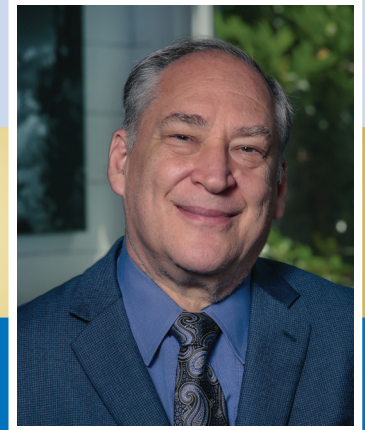
Prepared by the  
DEPARTMENT OF FINANCE

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Fiscal Year 2022  
July 1, 2021 - June 30, 2022

# Vision

## A More Equitable and Inclusive Montgomery County



*Marc Elrich*  
**MARC ELRICH**

### Thriving Youth and Families

Children need great schools, supportive families, and caring communities to help them succeed in life. We can give them the start they need by providing adequate funding for public schools, access to affordable early childhood education and expanded high school options, and support for programs that relieve stress on families through increased access to affordable housing and better-paying jobs.

### A Growing Economy

A healthy business community is essential to our success. We will reinvigorate the county's direct involvement in economic activities by re-examining our regulations to make sure they are sensible, fair, and efficient; opening support centers that help both new and existing businesses; and developing an incubator and innovation climate to help local entrepreneurs bring their ideas into the world.

### A Greener County

We recognize the urgency of global warming and will take concrete steps to address climate change. County government has committed to zero Greenhouse Gas emissions by 2035, an ambitious – but achievable – target. We will reduce our footprint by pursuing clean energy, energy efficiency, enhanced building design, reduction of waste, and developing a better transit system for our residents.

### Easier Commutes

Moving people and goods more efficiently is an economic imperative and is essential to our quality of life. We will reduce traffic congestion by improving transit options, supporting Metro, encouraging telecommuting and implementing common-sense road improvements.

### A More Affordable and Welcoming County

We will focus on initiatives that make Montgomery County a place where all residents can pursue their dreams regardless of race, ethnicity, age or economic circumstances.

### Safe Neighborhoods

We will address crime and pedestrian safety issues and seek input from communities across the county on ways to address these issues. We plan to enhance opportunities for walking, biking, and creating neighborhood gathering places.

### Effective, Sustainable Government

We will partner with county employees to make County Government more cost-effective and to deliver services more efficiently and responsively.

[www.montgomerycountymd.gov](http://www.montgomerycountymd.gov)

**MONTGOMERY COUNTY, MARYLAND**

**Single Audit Together with  
Reports of Independent Public Accountants**

**For the Year Ended June 30, 2022**



**S B & COMPANY, LLC**  
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**JUNE 30, 2022**

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## **REPORT OF INDEPENDENT PUBLIC ACCOUNTANTS**

The Honorable County Council of Montgomery County, Maryland  
Rockville, Maryland

### **Report on the Audit of the Financial Statements**

#### ***Opinion***

We have audited the accompanying 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 Montgomery County, Maryland (the County), as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

In our opinion, based on our audit and the report of the other auditors, the financial statements present fairly, in all material respects, the respective financial position 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 June 30, 2022, and the respective changes in financial position and, where applicable, cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

We did not audit the financial statements of Montgomery County Public Schools, Housing Opportunities Commission of Montgomery County, Montgomery College, Montgomery County Revenue Authority, and Bethesda Urban Partnership, Inc. Those financial statements were audited by other auditors whose reports thereon have been furnished to us, and our opinion, insofar as it relates to the amounts included for Montgomery County Public Schools, Housing Opportunities Commission of Montgomery County, Montgomery College, Montgomery County Revenue Authority, and Bethesda Urban Partnership, Inc. are based solely on the reports of the other auditors.

#### ***Basis for Opinion***

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are required to be independent of the County, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.



### ***Responsibilities of Management for the Financial Statements***

The County's management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the County's ability to continue as a going concern for one year after the financial statements are available for issue, including any currently known information that may raise substantial doubt shortly thereafter.

### ***Auditor's Responsibilities for the Audit of the Financial Statements***

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal controls relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the County's internal controls. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.





- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the County’s ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal controls-related matters that we identified during the audit.

### ***Required Supplementary Information***

Accounting principles generally accepted in the United States of America require that the management’s discussion and analysis, schedule of revenues, expenditures, and changes in fund balance - budget and actual (Non-GAAP budgetary basis) for the general, housing initiative and grants funds, schedule of County’s proportionate share of the net OPEB liability, schedule of County contributions (Consolidated Retiree Health Benefits Trust), schedule of County’s proportionate share of the net pension liability and schedule of County contributions (Employee’s Retirement System and Maryland State Retirement and Pension System) and schedule of changes in the total pension liability (Length of Service Award Program), and the notes to required supplementary information, as listed in the accompanying table of contents, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We and the other auditors have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management’s responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

### ***Supplementary Information***

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County’s basic financial statements. The combining and individual fund financial statements (nonmajor governmental funds, nonmajor enterprise funds, internal service funds, fiduciary fund, and nonmajor component units), schedules of revenues, expenditures, and changes in fund balance – budget and actual and schedules of expenses – budget and actual for special revenue funds, and the schedule of expenditures of Federal awards, as required by Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* are presented for purposes of additional analysis and are not a required part of the basic financial statements.



Such information is the responsibility of management and was derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America by us and other auditors. In our opinion, based on our audit, the procedures described above, and the reports of the other auditors, the combining and individual fund financial statements, supplementary schedules, and schedule of expenditures of Federal awards are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

### ***Other Information***

Management is responsible for the other information included in the annual comprehensive financial report. The other information comprises the introductory and statistical sections but does not include the financial statements and our auditor's report thereon. Our opinions on the financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon. In connection with our audit of the financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

### ***Other Reporting Required by Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated December 9, 2022 on our consideration of the County's internal controls over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal controls over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of internal controls over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal controls over financial reporting and compliance.

Owings Mills, Maryland  
December 9, 2022



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**REPORT OF INDEPENDENT PUBLIC ACCOUNTANTS ON INTERNAL CONTROLS  
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 Council of Montgomery County, Maryland  
Rockville, Maryland

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Montgomery County, Maryland (the County) as of and for the year ended June 30, 2022, 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 9, 2022.

The County's financial statements include the financial statements of Montgomery County Public Schools, Housing Opportunities Commission of Montgomery County, Montgomery College, Montgomery County Revenue Authority, and Bethesda Urban Partnership, Inc. as described in our report on the County's financial statements. Our audit described below did not include operations of these entities because these entities engaged their own separate audits in accordance with *Government Auditing Standards*, and Bethesda Urban Partnership, Inc. was not audited in accordance with *Government Auditing Standards*.

***Report on Internal Controls over Financial Reporting***

In planning and performing our audit of the financial statements, we considered the County's internal controls over financial reporting (internal controls) as a basis for designing 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 controls. Accordingly, we do not express an opinion on the effectiveness of the County's internal controls.

A *deficiency in internal controls* 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 controls, 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 controls that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.



Our consideration of internal controls was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal controls that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal controls that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified. We identified certain deficiencies in internal controls, described in the accompanying schedule of findings and questioned costs as items 2022-001 that we consider to be deficiencies.

### ***Report on Compliance and Other Matters***

As part of obtaining reasonable assurance about whether the County's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*, which are described in the accompanying schedule of findings and questioned costs as item 2022-001.

### **County's Response to Findings**

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

### **Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal controls and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal controls or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal controls and compliance. Accordingly, this communication is not suitable for any other purpose.

Owings Mills, Maryland  
December 9, 2022



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**REPORT OF INDEPENDENT PUBLIC ACCOUNTANTS ON COMPLIANCE FOR  
EACH MAJOR FEDERAL PROGRAM AND ON INTERNAL CONTROLS OVER  
COMPLIANCE IN ACCORDANCE WITH THE UNIFORM GUIDANCE**

The Honorable County Council of Montgomery County, Maryland  
Rockville, Maryland

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

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

We have audited Montgomery County, Maryland's (the County) compliance with the types of compliance requirements identified as subject to audit in the U.S. Office of Management and Budget (OMB) *Compliance Supplement* that could have a direct and material effect on each of the County's major Federal programs for the year ended June 30, 2022. The County's major Federal programs are identified in the Summary of Independent Public Accountants' Results section of the accompanying Schedule of Findings and Questioned Costs.

The County's financial statements include the financial statements of Montgomery County Public Schools, Housing Opportunities Commission of Montgomery County, Montgomery College, Montgomery County Revenue Authority, and Bethesda Urban Partnership, Inc. as described in our report on the County's financial statements. Our audit described below did not include operations of these entities because these entities engaged their own separate audits in accordance with *Government Auditing Standards*, and Bethesda Urban Partnership, Inc. was not audited in accordance with *Government Auditing Standards*.

In our opinion, the County complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major Federal programs for the year ended June 30, 2022.

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

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



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

### ***Responsibilities of Management for Compliance***

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

### ***Auditor's Responsibilities for the Audit of Compliance***

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the County's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the County's compliance with the requirements of each major Federal program as a whole.

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the County's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the County's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control over compliance. Accordingly, no such opinion is expressed.



We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

### ***Other Matters***

The results of our auditing procedures disclosed instances of noncompliance which are required to be reported in accordance with the Uniform Guidance and which are described in the accompanying schedule of findings and questioned costs as item 2022-001. Our opinion on each major Federal program is not modified with respect to these matters. *Government Auditing Standards* requires the auditor to perform limited procedures on the County's response to the noncompliance findings identified in our audit described in the accompanying schedule of findings and questioned costs. The County's response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

### **Report on Internal Control over Compliance**

*A deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a Federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a Federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a Federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the *Auditor's Responsibilities for the Audit of Compliance* section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.



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

Owings Mills, Maryland  
March 29, 2023

*SB & Company, LLC*



# MONTGOMERY COUNTY, MARYLAND

## Schedule of Expenditures of Federal Awards For the Year Ended June 30, 2022

Federal Assistance Listing	Federal Grantee/Grant Title	Pass Through Agency	Federal/Pass Through Grant Number	Total Federal Expenditures	Passed Through to Subrecipients
	<b>Department of Agriculture</b>				
	SNAP Cluster -				
	State Administrative Matching Grant for Food Stamps	Maryland State Department of Human Resources	Md State HB 669	\$ 8,803,720	\$ -
	<i>Total SNAP Cluster</i>			8,803,720	-
	<b>Total Department of Agriculture</b>			8,803,720	-
	<b>Department of Defense - Office of Economic Adjustment</b>				
	Maryland Crossing Route 355		None	1,769,301	-
	Base Realignment and Closure (BRAC)		MIR1228-20-01	198,282	-
	<b>Total Department of Defense</b>			1,967,583	-
	<b>Department of Housing and Urban Development</b>				
	Programs of the CDBG - Entitlement Grants Cluster-				
	Community Development Block Grant (CDBG)		None	13,772,688	326,551
	<i>Total CDBG - Entitlement Grants Cluster</i>			13,772,688	326,551
	Emergency Solutions Grant (ESG)		None	25,491	-
	Emergency Solutions Grant (ESG)		None	1,604,497	-
	Emergency Solutions Grant (ESG)		None	236,338	-
	Home Investment Partnerships Program		None	226,828	-
	Home Investment Partnerships Program - outstanding balance beginning of the year		None	36,761,095	-
	Homeless Management Information Capacity Building Project		None	68,092	-
	Continuum of Care Homeless Assistance		None	317,117	80,000
	Housing for People with AIDS (HOPWA)		AD01HCOV	101,833	-
	Housing for People with AIDS (HOPWA) COVID-19		AD698HOP	881,947	-
	<b>Total Department of Housing and Urban Development</b>			53,995,926	406,551
	<b>Department of Justice</b>				
	Byrne Supplemental COVID-19 Grant		2020-YD-BX-1175	126,387	-
	Public Safety Covid-19 Emergency Supplemental Grant		CESE-2020-0075	254,745	-
	Regional Fugitive Gang Task Force		JLEO-22-0128	25,489	-
	BJAG Byrne Local Block Grant		15PB/A-21GG-01562-JAGX	63,909	-
	FFY20 DNA Backlog		2019-DN-BX-0031	41,831	-
	FFY19 DNA Backlog		2020-DN-BX-0126	76,649	-
	Montgomery County HHS COVID-19		CESE-2020-0020	61,860	-
	FY21 SAO Victim Services		VOCA-2019-0021	16,113	-
	FY22 SAO Victim Services		VOCA-2020-0008	102,291	-
	Sexual Assault Victims Services		VOCA-2018-0152	87,970	-
	FY21 HHS Victim Assistance Services		VOCA-2019-0071	78,261	-
	FY22 HHS Victim Assistance Services		VOCA-2019-0128	267,317	-
	Sexual Assault Rape Crisis Intervention		VOCA-2019-0124	112,132	-
	Multicultural Intervention of Child Abuse		VOCA-2019-0131	309,232	-
	STOP Domestic Violence		VAWA-2020-0018	5,329	-
	STOP Domestic Violence		VAWA-2021-0010	56,615	-
	Lethality Assessment Advocate		VAWA-2020-0032	5,897	-
	Protective Order Enforcement Project		VAWA-2021-0040	40,088	-
	Wellness for Call Takers and Dispatchers		BJAG-2019-0007	37,309	-
	MCPD Coverdell FY21 Trucking an increase in gun crime		CFSI-2021-0005	43,825	-
	<b>Total Department of Justice</b>			1,813,249	-

The accompanying notes are an integral part of this schedule.

# MONTGOMERY COUNTY, MARYLAND

## Schedule of Expenditures of Federal Awards For the Year Ended June 30, 2022

Federal Grants/Grant Title	Federal Assistance Listing	Pass Through Agency	Federal/Pass Through Grant Number	Total Federal Expenditures	Passed Through to Subrecipients
<b>Department of Labor</b>					
Welcome Back Center	17 258	Maryland Department of Labor	Unknown	\$ 23,530	\$ -
Welcome Back Center	17 259	Maryland Department of Labor	Unknown	24,290	-
Welcome Back Center	17 278	Maryland Department of Labor	Unknown	28,085	-
<b>Total Department of Labor</b>				<b>75,905</b>	<b>-</b>
<b>Department of Transportation</b>					
Federal Transit Cluster -					
American Recovery Plan Act (ARRA)	20 507	Maryland Department of Transportation	Unknown	39,057,677	-
<i>Total Federal Transit Cluster</i>				<i>39,057,677</i>	<i>-</i>
Aggressive Driving					
Aggressive Driving	20 600	Maryland Highway Safety Office	LE 21-126	5,987	-
Aggressive Driving	20 600	Maryland Highway Safety Office	LE 22-134	18,186	-
Speed/Driving Enforcement Award	20 616	Maryland Highway Safety Office	LE 21-025-001	1,260	-
Speed/Driving Enforcement Award	20 616	Maryland Highway Safety Office	LE SHF-22-163	5,434	-
Impaired Driving Enforcement	20 616	Maryland Highway Safety Office	LE 21-127	25,035	-
POL M/DOT SHA Impaired	20 616	Maryland Highway Safety Office	LE 22-132	59,225	-
Capital Projects	20 937	Maryland State Highway Administration	Unknown	2,126,984	-
<b>Total Department of Transportation</b>				<b>41,299,788</b>	<b>-</b>
<b>Department of the Treasury</b>					
COVID-19 - Coronavirus Relief Fund (CRF)					
COVID-19 - Coronavirus Relief Fund (CRF)	21 019	Direct	None	14,057,917	-
COVID-19 - Coronavirus Relief Fund (CRF)	21 019	Direct	None	17,036,793	-
COVID-19 - Coronavirus Response and Relief Supplemental	21 019	Direct	None	23,064,934	-
COVID-19 - Emergency Rental Assistance Program (ERAP)	21 023	Direct	None	25,285,899	-
COVID-19 - Emergency Rental Assistance Program (ERAP)	21 023	Direct	None	6,858,805	-
COVID-19 - Emergency Rental Assistance Program (ERAP)	21 023	Direct	None	28,219,898	-
COVID-19 - American Recovery Plan Act (ARRA)	21 027	Direct	None	40,900,074	-
<b>Total Department of the Treasury</b>				<b>155,424,320</b>	<b>-</b>
<b>Institute of Museum and Library Services</b>					
Staff Development Grant	45 310	Maryland Department of Education	00001305	21,261	-
<b>Total Institute of Museum and Library Services</b>				<b>21,261</b>	<b>-</b>
<b>Department of Education</b>					
Special Education (IDEA) Cluster -					
Infants and Families with Disabilities	84 027A	Maryland Department of Education	SG-201843	2,700	-
Infants and Families with Disabilities Part B 611	84 027A	Maryland Department of Education	SG-220504	612,400	612,400
<i>Total Special Education (IDEA) Cluster</i>				<i>615,100</i>	<i>612,400</i>
Infants and Families with Disabilities Part B 611					
COVID-19 - IDEA ARPA	84 173	Maryland Department of Education	G-220502	57,081	-
Infants and Families with Disabilities Part C	84 181	Maryland Department of Education	G-221306	5,190	-
Infants and Families with Disabilities Part C	84 181A	Maryland Department of Education	SG-210273	265,291	-
Infants and Families with Disabilities Part C	84 181A	Maryland Department of Education	SG-220334	1,199,925	19,928
<b>Total Department of Education</b>				<b>2,142,587</b>	<b>632,328</b>

The accompanying notes are an integral part of this schedule.

# MONTGOMERY COUNTY, MARYLAND

## Schedule of Expenditures of Federal Awards For the Year Ended June 30, 2022

Federal Grantee/Grant Title	Federal Assistance Listing	Pass Through Agency	Federal/Pass Through Grant Number	Total Federal Expenditures	Passed Through to Subrecipients
<b>Department of Health and Human Services</b>					
Early Childhood Advisory Councils Quality Improvement Grant	93 434	Maryland Department of Education	SG-2111360	\$ 19,557	\$ -
SAMHSA Block Grants for Community Mental Health Services	93 958	Direct	1H79SM085553	11,177	-
SAMHSA Crisis 2 Connection	93 829	Direct	1H79SM085154-01	65,524	-
Head Start Cluster -					
COVID-19 - Head Start - ARPA	93 600	Direct	03HE000660-01-01	14,595	-
Head Start	93 600	Direct	03CH011745-02-01	4,607,236	4,607,236
Head Start	93 600	Direct	03CH011745-02-01	588,229	-
Head Start	93 600	Direct	03CH011745-01-01	313,194	-
<i>Total Head Start Cluster</i>				<u>5,523,254</u>	<u>4,607,236</u>
Aging Cluster -					
Title IIIB - Supportive Services	93 044	Maryland Department of Aging	650120/14	64,962	-
Title IIIB - Supportive Services	93 044	Maryland Department of Aging	650121/14	278,146	162,926
Title IIIB - Supportive Services	93 044	Maryland Department of Aging	650122/14	605,595	-
Cares Act Title III	93 044	Maryland Department of Aging	654520/14	711,707	-
Expanding Access to Covid-19 Vaccines	93 044	Maryland Department of Aging	655221/14	4,617	-
Title IIIC1 - Congregate Meals	93 045	Maryland Department of Aging	650222/14	1,226,374	1,226,374
Title IIIC1 - Congregate Meals	93 045	Maryland Department of Aging	650221/14	399,108	258,824
Title IIIC1 - Congregate Meals	93 045	Maryland Department of Aging	650321/14	109,890	-
Title IIIC1 - Congregate Meals	93 045	Maryland Department of Aging	650220/14	121,358	-
Nutrition Service Incentive Program	93 053	Maryland Department of Aging	650520/14	291,199	291,103
Nutrition Service Incentive Program	93 053	Maryland Department of Aging	650521/14	37,500	-
<i>Total Aging Cluster</i>				<u>3,850,456</u>	<u>1,939,227</u>
Title IV - Elder Abuse Prevention	93 041	Maryland Department of Aging	650921/14	5,980	-
Title IV - Elder Abuse Prevention	93 041	Maryland Department of Aging	650922/15	9,950	-
Title IV - Elder Abuse Prevention	93 042	Maryland Department of Aging	650721/14	4,807	-
Title IV - Ombudsman	93 042	Maryland Department of Aging	650722/14	13,065	-
Title IV - Ombudsman	93 043	Maryland Department of Aging	650620/14	11,036	-
Title IIID - Preventive Health	93 043	Maryland Department of Aging	650621/14	35,929	32,635
Title IIID - Preventive Health	93 048	Maryland Department of Aging	65342020/14	25,277	25,277
Senior Medicare Patrol	93 052	Maryland Department of Aging	652021/14	104,687	-
HHS IIIIE - Caregiver	93 052	Maryland Department of Aging	652022/14	391,835	-
HHS IIIIE - Caregiver	93 071	Maryland Department of Aging	653722/14	9,100	9,100
Medicare Improvements for Patients and Providers	93 071	Maryland Department of Aging	653822/14	11,754	11,754
Medicare Improvements for Patients and Providers	93 324	Maryland Department of Aging	651522/14	91,886	91,886
Temporary Assistance for Needy Families (TANF) Cluster -					
Temporary Assistance for Needy Families	93 558	Maryland State Department of Human Resources	Md State HB 669	7,488,197	-
<i>Total Temporary Assistance for Needy Families (TANF) Cluster</i>				<u>7,488,197</u>	<u>-</u>
Child Care and Development Fund (CCDF) Cluster -					
Infant & Toddlers State Grant	93 575	Maryland State Department of Education	SG220233	769,294	-
Early Childhood Mental Health	93 575	Maryland State Department of Education	SG-220356	165,400	-
Professional Development Capacity Building	93 575	Maryland Family Network	Unknown	105,551	-
Professional Development Capacity Building	93 575	Maryland Family Network	Unknown	244,449	-
<i>Total Child Care and Development Fund (CCDF) Cluster</i>				<u>1,284,694</u>	<u>-</u>

The accompanying notes are an integral part of this schedule.

# MONTGOMERY COUNTY, MARYLAND

## Schedule of Expenditures of Federal Awards For the Year Ended June 30, 2022

Federal Grantee/Grant Title	Federal Assistance Listing	Pass Through Agency	Federal/Pass Through Grant Number	Total Federal Expenditures	Passed Through to Subrecipients
<b>Department of Health and Human Services (continued)</b>					
<b>Medicaid Cluster -</b>					
Nursing Home Reimbursement	93 777			\$ 55,236	\$ -
Title XIX - Certification	93 778	Maryland Department of Human Resources	Unknown	5,961,416	-
Title XIX - Health Related Services	93 778	Maryland Department of Human Resources	Md State HB 669	369,620	-
Federal Financial Participation - Title XIX	93 778	Maryland Department of Human Resources	Unknown	1,786,624	-
Medical Assistance	93 778	Maryland Department of Human Resources	Unknown	2,651,959	-
Connector Entry Program for Navigator Services	93 778	Maryland Health Benefit Exchange	Unknown	802,211	-
Medicaid Transport	93 778	Maryland Department of Health	MA366GTS	1,271,869	-
Parents with Children Count Eligibility	93 778	Maryland Department of Health	MA286ACM	1,722,034	-
Administrative Care Coordination	93 778	Maryland Department of Health	MA020EPS	514,188	-
Assistance and Community Integration Services (ACIS)	93 778	Maryland Department of Health	Unknown	30,375	-
FRS Ambulance Fees	93 778	Maryland Department of Health	Unknown	9,346,086	-
Infants & Toddlers - Cllg - Medicaid	93 778	Maryland Department of Education	Unknown	408,369	408,369
<b>Total Medicaid Cluster</b>				<b>40,999,637</b>	<b>408,369</b>
Title IV-E Guardianship	93 090	Maryland Department of Human Resources	Md State HB 669	7,091	-
Family Preservation	93 556	Maryland Department of Human Resources	Md State HB 669	85,299	-
Title IV-D - Child Support	93 563	Maryland Department of Human Resources	Md State HB 669	375,157	-
Child Support Enforcement	93 563	Maryland Department of Human Resources	CSA/CRA-19-043	117,022	-
Child Support Enforcement	93 563	Maryland Department of Human Resources	CSA/CRA-22-043	596,491	-
Low Income Home Energy Assistance	93 568	Maryland Department of Human Resources	Md State HB 669	1,420,501	-
Low Income Home Water Assistance	93 568	Maryland Department of Human Resources	Md State HB 669	1,740,000	-
Title IV-B Child Welfare Services	93 645	Maryland Department of Human Resources	Md State HB 669	283,823	-
Title IV-E Administration	93 658	Maryland Department of Human Resources	Md State HB 669	2,665,487	-
Title IV-E - Adoption	93 659	Maryland Department of Human Resources	Md State HB 669	108,514	-
Social Services Block Grant (SSBG)	93 667	Maryland Department of Human Resources	Md State HB 669	2,079,703	-
Child Abuse	93 669	Maryland Department of Human Resources	Md State HB 669	1,046	-
Adult Protective Services	93 747	Maryland Department of Human Resources	Md State HB 669	226,366	-
Children Insurance Program (CHIP)	93 767	Maryland Department of Human Resources	Md State HB 669	270,767	-
Public Health Emergency Preparedness	93 069	Maryland Department of Health	CH822PHP	480,430	-
Cities Readiness Initiative	93 069	Maryland Department of Health	CH822PHP	56,336	-
Tuberculosis Control	93 116	Maryland Department of Health	CH015TBF	225,926	-
Community BH-Adult Substance Use Disorder Services	93 136	Maryland Department of Health	ASH500DA	121,587	-
PATH - Transition from Homelessness	93 150	Maryland Department of Health	MH1700TH	100,794	10,010
COVID Mass Vaccination CARES	93 268	Maryland Department of Health	MV616COV	2,109,294	-
Immunovaccines for Children COVID #4	93 268	Maryland Department of Health	VCS16COV	1,592,289	-
Immunization-HEP-IAP-HEP-B	93 326	Maryland Department of Health	CH354INDM	327,168	-
Enhancing Detection Grants - ELC	93 323	Maryland Department of Health	ELC07CHW	24,149	-
Enhancing Detection Grant-ELC	93 323	Maryland Department of Health	ID916EIDG	112,476	-
Enhancing Detection Grant-ELC	93 323	Maryland Department of Health	ID940EDE	1,864,598	-
COVID-19 Community Health Worker	93 323	Maryland Department of Health	ELC07CHW	24,149	-
CDC Crisis Cooperative Agreement	93 354	Maryland Department of Health	PH016CRW	285,345	-
Pw/Md Kids Count Eligibility	93 767	Maryland Department of Health	MA286ACM	269,449	-
Assistance and Community Integration Services (ACIS)	93 767	Maryland Department of Health	Unknown	30,375	-
ACCESS Harm Reduction	93 788	Maryland Department of Health	AD793AHR	173,456	-
SOR MAT in Jail	93 788	Maryland Department of Health	BH237SUP	2,302	-
STATE OPIOID RESPONSE (SOR)	93 788	Maryland Department of Health	BH258SOR	462,452	-
Early Detect & Control Breast Cancer	93 898	Maryland Department of Health	FH438CBC	113,791	-
Ryan White A	93 914	Maryland Department of Health	22F012	397,211	-
Ryan White B Supplemental	93 917	Maryland Department of Health	AD804SUP	1,665,010	-
Ryan White II - Consortia Services	93 917	Maryland Department of Health	AD486RWS	492,293	-

The accompanying notes are an integral part of this schedule.

**MONTGOMERY COUNTY, MARYLAND**  
**Schedule of Expenditures of Federal Awards**  
**For the Year Ended June 30, 2022**

Federal Assistance Listing	Pass Through Agency	Federal/Pass Through Grant Number	Total Federal Expenditures	Passed Through to Subrecipients
<b>Department of Health and Human Services (continued)</b>				
Implement Ending HIV Epidemic	Maryland Department of Health	AD8261EH	\$ 453,007	\$ -
HIV Prevention Activities Health Department Based	Maryland Department of Health	AD348PRV	574,330	-
HIV Partner Services	Maryland Department of Health	CH632SDH	110,602	-
Community Mental Health Services	Maryland Department of Health	MH234OTH	564,198	344,687
Prevention and Treatment of Substance Abuse	Maryland Department of Health	AS241FED	538,776	538,776
Integration of Sexual Health & Recovery	Maryland Department of Health	AD680INT	64,268	-
Overdose Misuse Prevention	Maryland Department of Health	MU011OMP	73,552	73,552
Prevention and Treatment of Substance Abuse	Maryland Department of Health	MU525ADP	301,481	276,242
START Family Mentor Program	Maryland Department of Health	BH009SRT	5,081	-
One-time Covid19 Supplement for Prevention Services	Maryland Department of Health	MU635COV	102,346	-
American Rescue Plan One-time Supplemental Funding	Maryland Department of Health	MU016OFR	57,687	-
Caring for Children with Special Needs	Maryland Department of Health	FH579CHC	72,706	55,601
Community Services Block Grant (CSBG)	Maryland Department of Housing and Community Development	Unknown	651,906	-
CSBG Supplemental - CARES	Maryland Department of Housing and Community Development	Unknown	397,695	-
Comprehensive Domestic Violence Services	Maryland Department of Housing and Community Development	CSBG-ND-2020-MCCCAA-00152	142,238	-
End the HIV Epidemic	Governor's Office of Crime Prevention, Youth and Victim Services	FVPS-2021-0006	968,990	-
	Government of the District of Columbia	G-21E081	85,944,812	8,424,352
<b>Total Department of Health and Human Services</b>				
<b>Corporation for National and Community Service</b>				
Retired and Senior Volunteer Program	Direct	21SRBMD004	83,498	-
Martin Luther King Volunteer Day Grant	Direct	19MKHMD001	16,899	-
			100,397	-
<b>Total Corporation for National and Community Service</b>				
<b>Department of Homeland Security</b>				
National Urban Search & Rescue System Readiness	Direct	None	286,409	-
National Urban Search & Rescue System Readiness	Direct	None	185,152	-
National Urban Search & Rescue System Readiness	Direct	None	433,339	-
National Urban Search & Rescue System Readiness	Direct	None	471,609	-
59th Presidential Inauguration	Direct	None	478	-
Champlain Tower Collapse	Direct	None	64,175	-
Tropical Cyclone Ida	Direct	None	939,590	-
Kentucky Tornadoes	Direct	None	7,140	-
Assistance to Firefighters Exhaust Grant	Direct	None	186,222	-
FEMA Reimbursements	Maryland Department of Emergency Management	Unknown	31,837,949	-
FEMA Reimbursements	Maryland Department of Emergency Management	Unknown	4,354,171	-
2019 SHSP	DC - Homeland Security and Emergency Management Agency	19-SR8852-01	75,460	-
2020 SHSP	DC - Homeland Security and Emergency Management Agency	19-SR8852-04	221,830	-
FF2019 Volunteers and Donations Management	DC - Homeland Security and Emergency Management Agency	19UASIS35-02	31,980	-
FF2020 Volunteers and Donations Management	DC - Homeland Security and Emergency Management Agency	20UASIS35-09	132,468	-
FF2021 Volunteers and Donations Management	DC - Homeland Security and Emergency Management Agency	21UASIS35-02	3,612	-
2020 EMPG	DC - Homeland Security and Emergency Management Agency	20-SR-8852-01	22,073	-
2021 EMPG	DC - Homeland Security and Emergency Management Agency	21-SR-8852-01	327,001	-
FFY21 EMPG-ARPA	DC - Homeland Security and Emergency Management Agency	21-SR-8852-04	89,558	-
FF2019 (LinX) Law Enforcement Info Exchange	DC - Homeland Security and Emergency Management Agency	19UASIS35-03	572,488	-
2021 UASI Linx Baltimore	DC - Homeland Security and Emergency Management Agency	21-SR-8852-02	35,404	-
FF2019 Radio Cache (NCRICG)	DC - Homeland Security and Emergency Management Agency	19UASIS35-04	78,639	-

The accompanying notes are an integral part of this schedule.

**MONTGOMERY COUNTY, MARYLAND**

**Schedule of Expenditures of Federal Awards  
For the Year Ended June 30, 2022**

Department of Homeland Security (continued)	Federal Assistance Listing	Pass Through Agency	Federal/Pass Through Grant		Total Federal Expenditures	Passed Through to Subrecipients
			Number			
FEY20 Radio Cache	97 067	DC - Homeland Security and Emergency Management Agency	20U/ASIS53-04	\$ 109,801	\$ -	
FEY2021 Radio Cache	97 067	DC - Homeland Security and Emergency Management Agency	21U/ASIS53-04	14,616	-	
FP2019 Public Health Emergency Response	97 067	DC - Homeland Security and Emergency Management Agency	19U/ASIS53-06	80,669	-	
2019 Planning and Exercises	97 067	DC - Homeland Security and Emergency Management Agency	19U/ASIS53-07	39,800	-	
FP2019 Unmanned Aerial Systems	97 067	DC - Homeland Security and Emergency Management Agency	19U/ASIS53-08	26,652	-	
FP2019 Public Access Bleeding	97 067	DC - Homeland Security and Emergency Management Agency	19U/ASIS53-09	29,680	-	
FE2019 Emergency Operations Center Enhancements	97 067	DC - Homeland Security and Emergency Management Agency	19U/ASIS53-10	28,811	-	
FP2019 Tactical Equipment for Law Enforcement	97 067	DC - Homeland Security and Emergency Management Agency	19U/ASIS53-11	39,805	-	
FP2020 Tactical Equipment for Law Enforcement	97 067	DC - Homeland Security and Emergency Management Agency	20U/ASIS53-05	390,637	-	
FP2020 Regional Preparedness System	97 067	DC - Homeland Security and Emergency Management Agency	20U/ASIS53-01	253,650	-	
FP2021 Regional Preparedness System	97 067	DC - Homeland Security and Emergency Management Agency	21U/ASIS53-01	395,005	-	
2019 Public Health Emergency	97 067	DC - Homeland Security and Emergency Management Agency	19U/ASIS53-06	37,238	-	
FPY20 Emergency Management	97 067	DC - Homeland Security and Emergency Management Agency	20U/ASIS53-02	176,903	-	
FPY21 Emergency Mgmt Planning	97 067	DC - Homeland Security and Emergency Management Agency	21U/ASIS53-13	12,143	-	
FPY20 Emerging Homeland	97 067	DC - Homeland Security and Emergency Management Agency	20U/ASIS53-08	120,814	-	
FPY20 Public Access Bleeding	97 067	DC - Homeland Security and Emergency Management Agency	19U/ASIS53-03	40,400	-	
FPY20 Incident Command Tools	97 067	DC - Homeland Security and Emergency Management Agency	20U/ASIS53-07	6,132	-	
<b>Total Department of Homeland Security</b>				<b>42,159,483</b>	<b>-</b>	
<b>TOTAL EXPENDITURES OF FEDERAL AWARDS</b>				<b>\$ 393,749,031</b>	<b>\$ 9,463,231</b>	

The accompanying notes are an integral part of this schedule.

# MONTGOMERY COUNTY, MARYLAND

## Notes to the Schedule of Expenditures of Federal Awards For the Year Ended June 30, 2022

### 1. BASIS OF PRESENTATION

The accompanying Schedule of Expenditures of Federal Awards (the Schedule) includes the Federal grant activity of the primary government of Montgomery County, Maryland (the County), and is presented on the accrual basis of accounting. Federal awards of component units of the County reporting entity are not included in this Schedule.

The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Therefore, some amounts presented in this Schedule may differ from amounts presented in, or used in, the preparation of the basic financial statements. Compliance testing of all requirements, as described in the Compliance Supplement, was performed for the grant programs noted below. These programs represent Federal award programs for fiscal year 2022 cash and non-cash expenditures to ensure coverage of at least 20% of Federally granted funds. Actual coverage is 60% of total cash and non-cash Federal award program expenditures.

#### Identification of Major Programs:

Major Programs	Federal Assistance Listing	Federal Expenditures
<b>Department of Transportation</b>		
Federal Transit Cluster	20.507	\$ 39,057,677
<b>Department of the Treasury</b>		
Emergency Rental Assistance Program (ERAP)	21.023	60,364,602
American Recovery Plan Act (ARPA)	21.027	40,900,074
<b>Department of Health and Human Services</b>		
Head Start Cluster	93.600	5,523,254
Aging Cluster	93.044, 93.045, 93.053	3,850,456
Medicaid Cluster	93.777, 93.778	40,999,637
Low Income Home Energy Assistance	93.568	3,160,501
COVID Mass Vaccination CARES / Immunovaccines for Children		
COVID #4 / Immunization-HEP-IAP,HEP-B / Enhancing Detection		
Grants - ELC	93.268	4,052,900
<b>Department of Homeland Security</b>		
FEMA Reimbursements	97.067	39,585,369
		<u>\$ 237,494,470</u>

Expenditures of Federal award grant funds are made for the purposes specified by the grantor and are subject to certain restrictions. Expenditures are also subject to audit by the relevant Federal agency. In the opinion of management, disallowed costs, if any, from such audits will not have a material effect on this Schedule or the financial position of the County.

## **MONTGOMERY COUNTY, MARYLAND**

### **Notes to the Schedule of Expenditures of Federal Awards For the Year Ended June 30, 2022**

#### **2. LOAN PROGRAMS WITH CONTINUING COMPLIANCE REQUIREMENTS**

The County participates in the Home Investment Partnership Act Federal loan program. The balance of loans from previous years and current year loan activity, as required under the Uniform Guidance, are presented in the Schedule. As of June 30, 2022, the outstanding loan balance was approximately \$37 million.

#### **3. MARYLAND STATE DEPARTMENT OF EDUCATION (MSDE)**

MSDE awarded grants from three different Federal agencies. The total Federal expenditures passed-through MSDE for the year ended June 30, 2022 was \$3,526,469. The expenditures are presented in the Schedule under the Department of Education (Assistance Listing numbers 84.027A, 84.173, 84.181, 84.181A), the Department of Health and Human Services (Assistance Listing numbers 93.434, 93.575, 93.778) and Institute of Museum and Library Services (Assistance Listing number 45.310).

#### **4. INDIRECT COST**

The County did not elect to use the 10-percent de minimis cost rate for indirect costs.

#### **5. RECONCILIATION OF FINANCIAL STATEMENTS TO THE SCHEDULE OF FEDERAL AWARDS**

Total expenditures per the Schedule of Expenditures of Federal Awards reconciles to the County's financial statements for the year ended June 30, 2022 as follows:

	<b>Amount</b>
Governmental grants per audited financial statements	<u>\$ 439,469,211</u>
Less: state and local grants	<u>45,720,180</u>
<b>Federal Expenditures</b>	<u><u>\$ 393,749,031</u></u>



# MONTGOMERY COUNTY, MARYLAND

## Schedule of Findings and Questioned Costs For the Year Ended June 30, 2022

### Section I – Summary of Independent Public Accountants’ Results

#### Financial Statements

Type of Independent Public Accountants’ report issued:	Unmodified
Internal controls over financial reporting:	
Material weakness(es) identified?	No
Significant deficiencies?	None reported
Noncompliance material to financial statements?	No

#### Federal Awards

Type of Independent Public Accountants’ report issued on compliance for major program:	Unmodified
Internal controls over major program:	
Material weakness(es) identified?	No
Significant deficiencies?	None reported
Any audit findings disclosed that are required to be reported in accordance with Section 2 CFR 200.516(a) of the Uniform Guidance?	Yes

#### Identification of Major Programs:

Major Programs	Federal Assistance Listing	Federal Expenditures
<b>Department of Transportation</b>		
Federal Transit Cluster	20.507	\$ 39,057,677
<b>Department of the Treasury</b>		
Emergency Rental Assistance Program (ERAP)	21.023	60,364,602
American Recovery Plan Act (ARPA)	21.027	40,900,074
<b>Department of Health and Human Services</b>		
Head Start Cluster	93.600	5,523,254
Aging Cluster	93.044, 93.045, 93.053	3,850,456
Medicaid Cluster	93.777, 93.778	40,999,637
Low Income Home Energy Assistance	93.568	3,160,501
COVID Mass Vaccination CARES / Immunovaccines for Children		
COVID #4 / Immunization-HEP-IAP,HEP-B / Enhancing Detection		
Grants - ELC	93.268	4,052,900
<b>Department of Homeland Security</b>		
FEMA Reimbursements	97.067	39,585,369
		<u>\$ 237,494,470</u>
Threshold for disinguishing between Type A and B programs		\$ 3,000,000
Did the County qualify as a low risk auditee?		Yes

**MONTGOMERY COUNTY, MARYLAND**

**Schedule of Findings and Questioned Costs  
For the Year Ended June 30, 2022**

**Section II - Financial Statement Findings**

None noted.

# MONTGOMERY COUNTY, MARYLAND

## Schedule of Findings and Questioned Costs For the Year Ended June 30, 2022

### Section III - Federal Award Findings and Questioned Costs

#### Finding 2022-001

**U.S. Department of Health and Human Services  
Assistance Listing Number 93.600 – Head Start Cluster  
Non-compliance with Reporting  
Repeat Findings: No**

*Criteria:*

Under the requirements of the Federal Funding Accountability and Transparency Act (Pub. L. No. 109-282), as amended by Section 6202 of Pub. L. No. 110-252, hereafter referred as the “Transparency Act” that are codified in 2 CFR Part 170, recipients (i.e., direct recipients) of grants or cooperative agreements are required to report first-tier subawards of \$30,000 or more to the Federal Funding Accountability and Transparency Act Subaward Reporting System (FSRS).

*Condition and Context:*

The County is a direct recipient of Head Start funds from the Department of Health and Human Services. Additionally, the County provided first-tier subawards greater than \$30,000.

*Cause:*

The County did not report its first-tier subawards in accordance with the Transparency Act requirements.

<b>Transactions tested</b>	<b>Subaward not reported</b>	<b>Report not timely</b>	<b>Subaward amount incorrect</b>	<b>Subaward missing key elements</b>
1	1	N/A	N/A	N/A
<b>Dollar amount of tested transactions</b>	<b>Subaward not reported</b>	<b>Report not timely</b>	<b>Subaward amount incorrect</b>	<b>Subaward missing key elements</b>
\$4,607,236	\$4,607,236	N/A	N/A	N/A

*Effect or Potential Effect:*

The County was not in compliance with the reporting requirements of the grant.

*Questioned Costs:*

None.

*Recommendation:*

We recommend the County establish and implement controls to maintain compliance with reporting requirements.

*Views of Responsible Officials:*

The County agrees with the finding and will incorporate the auditors’ recommendation. See Section V for the corrective action plan.

# MONTGOMERY COUNTY, MARYLAND

## Schedule of Findings and Questioned Costs For the Year Ended June 30, 2022

### Section III - Federal Award Findings and Questioned Costs (continued)

#### Finding 2022-002

**U.S. Department of Health and Human Services  
Assistance Listing Number 93.044, 93.045, 93.053 – Aging Cluster  
Non-compliance with Subrecipient Monitoring  
Repeat Findings: No**

*Criteria:*

A pass-through entity (PTE) must clearly identify to the subrecipient the award as a subaward at the time of subaward (or subsequent subaward modification) by providing the information described in 2 CFR section 200.331(a)(1); all requirements imposed by the PTE on the subrecipient so that the Federal award is used in accordance with Federal statutes, regulations, and the terms and conditions of the award (2 CFR section 200.331(a)(2)); and any additional requirements that the PTE imposes on the subrecipient in order for the PTE to meet its own responsibility for the Federal award (e.g., financial, performance, and special reports) (2 CFR section 200.331(a)(3)).

*Condition and Context:*

For 6 out of 6 selections, the agreement with the subrecipient did not clearly identify the Federal assistance listing. Additionally, the agreement did not contain the information described in 2 CFR section 200.331(a).

*Cause:*

The County did not inform its subrecipients of Federal requirements included in Uniform Guidance related to procedures required for subrecipient monitoring.

*Effect or Potential Effect:*

The subrecipient may not be in compliance with Uniform Guidance, therefore causing the County to not be in compliance with Uniform Guidance.

*Questioned Costs:*

Unknown.

*Recommendation:*

We recommend that the County creates a subaward template document that includes all of the required disclosures per the Uniform Guidance, and ensure that the document is used to prepare all subaward contracts throughout the County.

*Views of Responsible Officials:*

The County agrees with the finding and notes that the required disclosures per the Uniform Guidance are presented to departments during the Department of Finance's annual year-end training sessions. This material is available for departments to refer back to throughout the year. The Department of Finance will work to ensure these requirements are presented to targeted individuals who are responsible for subaward contracts. See Section V for the corrective action plan.

# MONTGOMERY COUNTY, MARYLAND

## Schedule of Findings and Questioned Costs For the Year Ended June 30, 2022

### Section IV – Summary Schedule of Prior Year Findings and Questioned Costs

#### Finding 2021-001

**U.S. Department of the Treasury  
Assistance Listing Number 21.027 – American Recovery Plan Act (ARPA) – COVID-19  
Non-compliance with Period of Performance  
Repeat Findings: No**

*Criteria:*

The period of performance for the award begins on the date the awards are issued (i.e., the date funds are disbursed to recipients) and ends on December 31, 2026, pursuant to the Financial Assistance Agreement.

Recipients may only use funds to cover costs incurred during the period beginning on March 3, 2021 and ending on December 31, 2024 per section 602(g)(1) of the Social Security Act as added by section 9901 of the American Rescue Plan Act of 2021, Pub. L. No. 117-2 and Treasury’s Interim Final Rule at 31 C.F.R. § 35.5(a). Recipients must liquidate all obligations incurred by December 31, 2024 under the award no later than December 31, 2026, which is the end of the period of performance. As such, auditors should test that recipients only used award funds to cover costs incurred from the period beginning on March 3, 2021 and ending on December 31, 2024. Auditors should also test that recipients did not incur and apply to their award any new costs during the period beginning December 31, 2024 and ending on December 31, 2026. During this two-year period, recipients are only permitted to liquidate all obligations they incurred by December 31, 2024.

In accordance with 2 CFR §200.303: The non-Federal entity must: (a) Establish and maintain effective internal controls over the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award. These internal controls should be in compliance with the guidance in *Standards for Internal Control in the Federal Government* issued by the Comptroller General of the United States and *Internal Control – Integrated Framework* issued by the Committee of Sponsor Organizations of the Treadway Commission (COSO).

*Condition and Context:*

For 3 out of 40 selections, the service period occurred between February 1, 2021 and February 29, 2021; however, the grant award can only be used to cover costs incurred during the period beginning on March 3, 2021.

*2022 Status:*

Finding is resolved.

**MONTGOMERY COUNTY, MARYLAND**

**Schedule of Findings and Questioned Costs  
For the Year Ended June 30, 2022**

**Section IV – Summary Schedule of Prior Year Findings and Questioned Costs (continued)**

**Finding 2021-002**

**U.S. Department of the Treasury  
Assistance Listing Number 21.019 – Coronavirus Relief Fund (CRF) – COVID-19  
Non-compliance with Subrecipient Monitoring  
Repeat Findings: No**

*Criteria:*

A pass-through entity (PTE) must clearly identify to the subrecipient the award as a subaward at the time of subaward (or subsequent subaward modification) by providing the information described in 2 CFR section 200.331(a)(1); all requirements imposed by the PTE on the subrecipient so that the Federal award is used in accordance with Federal statutes, regulations, and the terms and conditions of the award (2 CFR section 200.331(a)(2)); and any additional requirements that the PTE imposes on the subrecipient in order for the PTE to meet its own responsibility for the Federal award (e.g., financial, performance, and special reports) (2 CFR section 200.331(a)(3)).

*Condition and Context:*

For 2 out of 3 selections, the agreement with the subrecipient did not clearly identify the Federal assistance listing. Additionally, the agreement did not contain the information described in 2 CFR section 200.331(a).

*2022 Status:*

Based on testing performed in 2022, the finding remains.

**MONTGOMERY COUNTY, MARYLAND**

**Schedule of Findings and Questioned Costs  
For the Year Ended June 30, 2022**

**Section IV – Summary Schedule of Prior Year Findings and Questioned Costs (continued)**

**Finding 2020-001**

**U.S. Department of Homeland Security  
CFDA 97.025 - National Urban Search and Rescue (US&R) Response System  
Deficiency over Reporting  
Repeat Findings: No**

*Criteria:*

In accordance with 2 CFR §200.303: The non-Federal entity must: (a) Establish and maintain effective internal controls over the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award. These internal controls should be in compliance with the guidance in *Standards for Internal Control in the Federal Government* issued by the Comptroller General of the United States and *Internal Control - Integrated Framework* issued by the Committee of Sponsor Organizations of the Treadway Commission (COSO).

In accordance with 2 CFR 200.302: Financial management. (a) Each state must expend and account for the Federal award in accordance with state laws and procedures for expending and accounting for the state's own funds. In addition, the state's and the other non-Federal entity's financial management systems, including records documenting compliance with Federal statutes, regulations, and the terms and conditions of the Federal award, must be sufficient to permit the preparation of reports required by general and program-specific terms and conditions; and the tracing of funds to a level of expenditures adequate to establish that such funds have been used according to the Federal statutes, regulations, and the terms and conditions of the Federal award.

*Condition and Context:*

We were unable to agree the expenditures reported in the Final SF-425 Federal Financial Report to the amount recorded in the general ledger.

*2022 Status:*

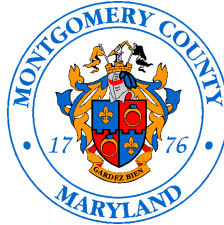
Finding is resolved.

**MONTGOMERY COUNTY, MARYLAND**

**Schedule of Findings and Questioned Costs  
For the Year Ended June 30, 2022**

**Section V – Corrective Action Plans**

Marc Elrich  
*County Executive*



Michael Coveyou  
*Director*

**DEPARTMENT OF FINANCE**

March 30, 2023

**CORRECTIVE ACTION PLAN**  
2 CFR § 200.511(c)  
For the Year Ended June 30, 2022

**Finding 2022-001**

**Planned Corrective Action:** Montgomery County concurs with the finding. The County will update its existing processes and documentation over its reviews of grant awards to ensure Federal Funding Accountability and Transparency Act (FFATA) reporting requirements are addressed. The County will also perform a one-time review of its existing Federal grants with subawards to ensure there are no additional FFATA reporting oversights.

**Name of Contact Person:** Michael Lee, General Accounting Manager

**Anticipated Completion Date:** June 30, 2023

**Finding 2022-002**

**Planned Corrective Action:** Montgomery County concurs with the finding. Based on the information included in 2 CFR § 200.331 through 2 CFR § 200.333, the Department of Finance will produce a written communication that outlines the requirements and responsibilities related to subrecipient disclosures and monitoring. The requirements and responsibilities will further be discussed in a targeted training session, to include the County's Department of Health and Human Services.

**Name of Contact Person:** Michael Lee, General Accounting Manager

**Anticipated Completion Date:** June 30, 2023







Prepared by the:  
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