

GLOBAL VISION FOUNDATION, INC.

GRANT AUDIT
January 2018

OFFICE OF AUDITS AND INVESTIGATIONS
Prince George's County
Upper Marlboro, Maryland



THE PRINCE GEORGE'S COUNTY GOVERNMENT
Office of Audits and Investigations

January 2018

The County Council and County Executive
of Prince George's County, Maryland

Council Resolution 51-1991, adopted June 25, 1991, requires the Office of Audits and Investigations to perform random financial audits of grants and transfer payments appropriated in the Non-Departmental section of the County's Approved Annual Current Expense Budget.

We have examined the books and records of

GLOBAL VISION FOUNDATION, INC.,

for the period July 1, 2015, through June 30, 2016. Our examination included such tests of the accounting records and such other auditing procedures, as we considered necessary under the circumstances.

We noted no matters involving the Prince George's County grant to Global Vision Foundation, Inc., that led us to believe that the County grant funds were used for other than their intended purpose.

This report, in our opinion, fulfills the requirements of Council Resolution 51-1991 to perform random financial audits of grants and transfer payments made pursuant to the Non-Departmental section of the Prince George's County, Maryland, Fiscal Year 2016 Approved Operating Budget.

David H. Van Dyke, CPA
County Auditor

Emmanuel C. Nwachuku
Auditor-In-Charge

Global Vision Foundation, Inc.

The Prince George's County Government awarded Global Vision Foundation, Inc., (GVFI) a grant totaling \$65,000 in fiscal year 2016. The grant award was awarded in October 2015, and was to be used to provide healthcare support to underserved citizens located in Capitol Heights, Seat Pleasant, Fairmount Heights, Coral Hills, Peppermill Village, and Walker Mill.

Global Vision Foundation, Inc., is a 501(c) (3) non-profit organization incorporated in 2005, that is committed to serving and assisting in maintaining viable and healthy communities locally and nationally. GVFI headquarters is located at 12108 Early Lilacs Path, Clarksville, Maryland, however they maintain a presence in the County at its office located at 9171 Central Avenue, suites B-11 and B-12, in Capitol Heights, Maryland. GVFI is a self-supported organization that receives funds from grant awards, and fees for medical services provided to individuals. Part of GVFI's mission is to build collaborative global networks of individuals and partner organizations dedicated and united in public service to underprivileged individuals. GVFI fulfills its mission in the County by providing healthcare and health-related education at their Capitol Heights location.

We examined the books and records maintained by Global Vision Foundation, Inc., and included tests of the accounting records and other auditing procedures, as we determined necessary. Our examination included a review of expenditures and supporting documentation to ensure that payment amounts were properly approved and corresponded to related invoices. We noted no instances that led us to believe that County grant funds were used for other than their intended purpose.

GVFI operates and reports on a calendar year, however our examination was conducted on a fiscal year basis. For report purposes, the attached Statement of Revenues and Expenditures is presented on a calendar year consistent with GVFI operations. The Statement of Revenues and Expenditures shows the activities of the organization for the periods ending December 31, 2015, and December 31, 2016. The statement was generated from GVFI's 990 tax return filings and unaudited summary accounting reports. GVFI received County funding for calendar year 2015 and 2016 in the amount of \$105,000 and \$60,000 respectively. Below is a schedule of County grant funding received by GVFI, by award date, which identifies the \$65,000 of grant funding examined by our office.

Grant Funding Schedule by Date		
<i>Amount</i>	<i>Award Date</i>	<i>County Fiscal Year</i>
40,000	1/20/2015	FY 2015
65,000*	10/22/2015	FY 2016
60,000	10/11/2016	FY 2017
* Grant Funding Examined		

GLOBAL VISION FOUNDATION, INC.
STATEMENT OF REVENUES AND EXPENDITURES
FOR THE PERIODS ENDING
DECEMBER 31, 2015 AND DECEMBER 31, 2016
(CASH BASIS-UNAUDITED)

	2015	2016
REVENUES:		
Prince George's County Grants	\$ 105,000	\$ 60,000
Medical Service Income	55,359	48,896
Medicaid Reimbursements	-	10,151
Refunds	-	28
Total Revenues	\$ 160,359	\$ 119,075
EXPENDITURES:		
Payroll	\$ 13,123	\$ 69,377
Professional Service Fees	7,070	10,866
Occupancy & Facilities	66,873	62,694
Office Expenses	815	2,580
Bank Service Charges & Fees	422	452
Business Registration Fees	1,071	555
Electronic Records	260	30
Merchant Fees	856	1,027
Security Monitoring	609	653
Telephone	3,554	1,983
Website	1,259	2,655
Travel	187	223
Insurance	1,198	12,247
Medical Supplies	1,531	254
Charitable Donations	250	210
Depreciation	6,402	2,479
Miscellaneous	265	115
Total Expenditures	\$ 105,745	\$ 168,400
Excess Revenue Over/(Under) Expenditures	\$ 54,614	\$ (49,325)