



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

July 2013

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 annual current expense budget.

We have examined the books and records of the

PRINCE GEORGE'S CHILD RESOURCE CENTER, INC.

for the period July 1, 2011, through June 30, 2012. Our examination included such tests of the accounting records and such other auditing procedures as we considered necessary under the circumstances. We found no exceptions involving the Prince George's County grant to the Prince George's Child Resource Center, Inc. that led us to believe that the County grant funds were used for other than their intended purposes.

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 2012 Approved Operating Budget.

A handwritten signature in black ink, appearing to read "D.H. Van Dyke".

David H. Van Dyke, CPA
County Auditor

A handwritten signature in black ink, appearing to read "Mackenzie Lewis".

Mackenzie Lewis
Auditor-In-Charge

Prince George's Child Resource Center, Inc.

The Prince George's County Government provided grants totaling \$69,000 to the Prince George's Child Resource Center, Inc. for fiscal year 2012. The grant funds were awarded by the County Council and County Executive to the organization at various times throughout the fiscal year.

The Prince George's Child Resource Center, Inc. (PGCRC), a 501 (c) (3) non-profit organization, helps create healthy and nurturing environments for children by supporting their families and educating their caregivers. Each year the PGCRC provides family support services to over 1,500 families and training to over 3,500 child care providers, parents, and human services workers, touching the lives of nearly half a million children since 1990. This service is provided through home visits, child development education, links to community services, and adult education. In addition to the County grants, the PGCRC also has contracted with four County agencies; the Department of Family Services, Department of Social Services, Department of Housing and Community Development, and the Health Department to render services to County residents.

The PGCRC is committed to empowering families so they can reach their goals. Many families are actively involved in the design and implementation of all services. In a diverse County that is home to many single-parent and low-income families, immigrants, and working families of all races, the PGCRC strives to meet their differing needs. A staff of 38 employees work to provide services through an office in Largo and a family support center in Adelphi. The community-based programs include:

- Family support services that consist of family literacy and parenting classes, support groups, service coordination, etc;
- Referral services for parents to find licensed child care; and
- Continuing education for child care providers.

The programs are designed to ensure:

- Children have a secure bond with their parents and families;
- Children grow up in homes free of abuse and neglect;
- Families have access to high-quality child-care;
- Families have access to adequate housing, health care and nutrition; and
- Children enter school ready to learn.

We examined the books and records maintained by the PGCRC 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. Consideration was given to the fact that the financial statements of the PGCRC were audited by Sarfino and Rhoades, LLP, as of June 30, 2011, and June 30, 2012, and an unqualified opinion was given. We noted no instances that led us to believe that County grant funds were used for other than their intended purposes.

The attached Statement of Revenues and Expenditures for the period July 1, 2011, through June 30, 2012, shows the activities of the organization for the period in which the grant funds were received.