



# THE PRINCE GEORGE'S COUNTY GOVERNMENT

## Office of Audits and Investigations

February 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 BELIEVERS WORSHIP CENTER, INC./SEE THE OTHER SIDE, INC.**  
for the period July 1, 2009, through June 30, 2010. However, we determined that sufficient documentation was not available to test accounting records and perform other audit procedures deemed necessary to obtain reasonable assurance that County grant funds were spent appropriately and for their intended purposes.

Because sufficient documentation was not available, the scope of our planned work was adversely affected and we are unable to express an opinion as to whether the \$8,500 of County grant funds distributed to The Believers Worship Center, Inc./See the Other Side, Inc. in FY 2010 were spent appropriately and for their intended purposes.

This report, in our opinion, fulfills the minimum 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 2010 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

**The Believers Worship Center, Inc./See The Other Side, Inc.**

The Believers Worship Center, Inc./See the Other Side, Inc. re-entry program (TBWC/SOS) seeks to assist youth and adults, who have been released from the penal system, reintegrate into their respective communities, with the objective of reducing recidivism. The program is designed to educate and train youth and adults released from incarceration to become productive citizens in society through character building and behavior modification. The program provides mentoring for youth, as well as counseling and training. A range of training sessions are offered including: substance abuse, domestic violence, and conflict resolution.

To meet the County grant fund application requirement of being a tax exempt organization, See the Other Side, Inc. applied for a County grant with The Believers Worship Center, Inc. as co-signer for the grant funds. At the time of the grant application, SOS had applied for, but had not received, approval for Federal tax exemption. Therefore, in order to be eligible for the requested grant, SOS associated with TBWC, a qualified tax-exempt organization, as a co-applicant for the requested grant. However, the non-profit organizations are two distinct organizations whose mission and purposes are different.

The Prince George's County Government provided grants totaling \$8,500 to The Believers Worship Center, Inc./See the Other Side, Inc. for fiscal year 2010. The grant funds were received by TBWC/SOS primarily in October 2009 and February 2010 from the County Council.

Because the County's grant fund checks were issued jointly to TBWC/SOS, we requested financial information from both organizations. After several conversations with various TBWC/SOS officials, minimal information about the organizations' grant-related revenue and expenses for FY 2010 was provided.

We examined the limited number of records provided by The Believers Worship Center, Inc. and See the Other Side, Inc., including bank statements from both organizations, rental payments that were not supported by approved invoices, and a payment to the Director of the SOS re-entry program that was not supported by detailed timesheets and approved salary information. After reviewing the records provided, we determined that sufficient documentation to support the revenue and expenditures of the TBWC/SOS, Inc. was not available to perform audit procedures deemed necessary to obtain reasonable assurance that County grant funds were spent appropriately and for their intended purposes.

Therefore, due to the limitation on the scope of our work, as described above, we are unable to express an opinion as to whether the County grant funds distributed to The Believers Worship Center, Inc./See the Other Side, Inc. in FY 2010 were spent appropriately and for their intended purposes.

This review is essential to ensure the proper use of County grant funds. Therefore, **we recommend** that additional grant funds not be approved by the County to The Believers Worship Center, Inc. and See the Other Side, Inc., until reliable financial reports and appropriate supporting documentation of the revenue and expenditures of the TBWC/SOS are provided for review and the ability to maintain a proper accounting system to account for grant funds can be demonstrated.