

**Prince George's County, Maryland
Office of Audits and Investigations**

**PRINCE GEORGE'S COUNTY PUBLIC SAFETY ASSISTANCE
PROGRAM, INC.**

FINANCIAL AUDIT

AUGUST 24, 2011



David H. Van Dyke
County Auditor



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

August 24, 2011

The County Council and County Executive
of Prince Georges 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 COUNTY PUBLIC SAFETY ASSISTANCE PROGRAM, INC.

for the period July 1, 2009 through June 30, 2010. 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 the Prince George's County Public Safety Assistance Program, Inc. that led us to believe that the County grant funds were used for other than its intended purpose.

This report, in our opinion, fulfills the requirements of Council Resolution 51-1991 concerning 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 Current Expense Budget.

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The County Council and County Executive
August 24, 2011
Page 2

A handwritten signature in black ink, appearing to read "D.H. Van Dyke". The signature is stylized with large, rounded letters and a prominent flourish at the end.

David H. Van Dyke, CPA
County Auditor

A handwritten signature in black ink, appearing to read "Mackenzie Lewis". The signature is written in a cursive, flowing style.

Mackenzie Lewis
Auditor-In-Charge

Prince George's County Public Safety Assistance Program, Inc.

The Prince George's County Government provided grants totaling \$7,000 to the Prince George's County Public Safety Assistance Program, Inc. (PSAP) for fiscal year 2010. The grant funds were primarily received by the organization in November 2009.

The PSAP was incorporated in the State of Maryland in December 1984. The organization was also granted tax exempt status as a 501 (c) (3) organization by the Internal Revenue Service. The PSAP is a private, non-profit, human services organization that provides food and other relief services to Prince George's citizens in their time of need. The PSAP consists of personnel from various public safety organizations including the Police Department, the Fire/EMS Department, the Office of the Sheriff, the Department of Corrections, Public Safety Communications and the Office of Homeland Security. The PSAP operates a food bank program for needy families of Prince George's County and offers assistance to families who have experienced an unfortunate incident. The organization also provides Christmas Food Baskets to County citizens who are in need during the holiday season with the help and assistance of the Department of Social Services and other human services organizations. In December of 2009, the PSAP delivered over 3,200 food baskets and canned goods to families in need.

The PSAP's accountant, Summers Financial Services, PC, compiled the organization's annual financial report for fiscal year 2010 based on the organization's financial records. We examined the records maintained by the PSAP and included tests of the accounting records and such other auditing procedures as we considered necessary. Our examination included a review of the organization's grant receipts, checking account, fundraising activity, annual awards banquet ticket sales, expense accounts, and year-end bank reconciliations.

The attached Statement of Revenues, Expenditures, and Net Assets for the period July 1, 2009 through June 30, 2010, shows the activities of the organization for the period in which the grant funds were received. This statement was prepared on a cash basis.

Prince George's County Public Safety Assistance Program, Inc.
Statement of Revenue, Expenditures and Net Assets
For the Period July 1, 2009 Through June 30, 2010
(Cash Basis)

Net Assets as of June 30, 2009 \$23,311

REVENUES:

Annual Contributions	51,221	
Prince George's County Grant	7,000	
Interest Income	49	
Total		\$58,270

EXPENDITURES:

Food and Supplies	\$30,761	
Awards Banquet	20,431	
Office Supplies	1,787	
Accounting Cost	1,332	
Insurance	714	
Boxes	700	
Volunteer Cost	382	
Filing Fees	50	
Total		\$56,157

Change in Net Assets 2,113

Net Assets as of June 30, 2010 **\$25,424**