

PROJECT BRIGHT FUTURE MENTORING PROGRAM, INC.

**GRANT AUDIT
APRIL 2025**

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

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THE PRINCE GEORGE'S COUNTY GOVERNMENT

Office of Audits and Investigations

April 2025

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 (A&I) 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

PROJECT BRIGHT FUTURE MENTORING PROGRAM, INC.

for the period January 1, 2021, through December 31, 2022. Our examination included such tests of the accounting records and such other auditing procedures, as we considered necessary under the circumstances.

We noted matters involving the Prince George's County grants to Project Bright Future Mentoring Program, Inc., that led us to believe that the County grant funds were used for other than their intended purpose. In accordance with government auditing standards, the matters noted in this report were communicated to various investigatory and administrative agencies for review and any actions they deem necessary. The findings were also discussed with the organization at the conclusion of audit fieldwork. Based upon the extent of the findings outlined in this report, we recommend the discontinuance of County grant funding to Project Bright Future Mentoring Program, Inc.

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 2021 and 2022 Approved Operating Budget.

A handwritten signature in black ink, appearing to read "Turkessa M. Green".

Turkessa M. Green, CPA, CIA, CISA
County Auditor

A handwritten signature in black ink, appearing to read "Cameron Turner".

Cameron Turner
Auditor

Executive Summary

Project Bright Future Mentoring Program, Inc. (PBFMP) received a total of \$35,000 of grant funds from the Prince George's County Government (the County) between January 1, 2021, through December 31, 2022. During our audit we noted several matters involving the grant funding provided to Project Bright Future Mentoring Program, Inc. that are cause for concern. Based upon the extent of the findings outlined in this report, **we recommend the discontinuance of County grant funding to Project Bright Future Mentoring Program, Inc. at this time.** A summary of these issues is provided below, and further details can be found in the following report.

- **Questionable Expenditures/Unable to Confirm Use of County Funds** - PBFMP utilized funds for questionable expenditures, including funding events for St. Stephen's Baptist Church. Questionable expenditures did not have supporting documentation detailing the business purpose of the transaction and/or were not used for the specific purposes outlined in the grant applications.
- **Non-Compliance with Federal and State Regulations** - PBFMP failed to issue and file IRS 1099 forms for payments made to individuals in excess of \$600 and failed to maintain registration with the State of Maryland to solicit charitable contributions in the State, in accordance with the Maryland Solicitations Act.
- **Inadequate Accounting of Grant Activities** - Through discussions with Project Bright Future Mentoring Program, Inc. board members, we learned that the organization was not utilizing an automated accounting system to adequately track its revenue and expenditures.
- **Lack of Documentation to Support Grant Expenditures** - The organization could not provide documentation to support grant expenditures for 99% of the transactions incurred in 2021 and 2022. Due to the lack of documentation, we could not determine if the expenditures were consistent with the organization's mission/purpose.
- **Inadequate Board Oversight/Potential Conflict of Interest** - PBFMP's Board of Directors did not provide adequate board oversight with respect to having an adequate number of independent board members, conducting an adequate number of board meetings, and formally reviewing/approving financial information; the organization's mission is broad and does not clearly define its purpose.
- **Lack of Segregation of Duties/Written Policies and Procedures** - PBFMP is a small organization whose daily operational decisions are made solely by the Outreach Director. The President and Outreach Director make all financial decisions together and have voting rights on the Board. PBFMP does not have written financial policies and procedures in place regarding the processing of cash receipts and disbursements.
- **Noncompliance with Grant Reporting Requirements** - PBFMP failed to submit grant progress reports in accordance with Prince George's County Council Grant requirements.

Overall Audit Rating	Total County Grant Funding
	\$35,000

● No Significant Findings Noted – Opportunities for Improvement Identified
● Some Deficiencies Noted – Eligible for Funding
● Significant Deficiencies Noted – Ineligible for Funding

Project Bright Future Mentoring Program, Inc.

Project Bright Future Mentoring Program, Inc. is a 501(c)(3) nonprofit organization incorporated in the State of Maryland in 2010. PBFMP's mission is: "to make a difference in our community to achieve education goals, better health, and economic vitality."

The services reportedly provided by the organization include operating a youth mentoring program, in partnership with Allenwood Elementary, Thurgood Marshall Middle School, Crossland High School, and MercyHouse. Per the organization's website, the organization also hosts a food distribution program every Tuesday from 11 am to 3 pm for families in need. PBFMP reports 1,000 to 3,000 families are served through their food distribution program monthly.

Project Bright Future Mentoring Program, Inc. is governed by a Board of Directors, who shall serve without compensation. Directors may be reimbursed for all expenses reasonably incurred on behalf of the corporation and is not precluded from receiving compensation for services rendered to the organization in another capacity.

In our review of PBFMP's organizational structure, grant application, and Articles of Incorporation, we noted several Board members with the same last name, who appear to be related. Discussions with the organization revealed that there were several husband/wife relationships on the Board, in the past. This poses a conflict of interest on the board of directors for PBFMP.

However, during the entrance conference meeting with PBFMP board members, it was reported that Lanier Twyman Sr. and Carol Twyman are no longer members of the board of directors. When A&I inquired about the current members of the PBFMP Board of Directors, representatives of the organization, who reported they served on the Board, could not accurately identify each member of the Board. We also noted that key Board Members of the nonprofit are also key members of the St. Stephen Baptist Church leadership team. See related finding on page 10.

The Prince George's County Council appropriates funds to support nonprofit organizations throughout the County in the form of grants. The Non-Departmental budget included funds to fulfill grant requests received from County nonprofit organizations. Non-Departmental (ND) grant funds are to be used to support citizen/community-based programs and services that help address the human, social, education, recreation and other service needs of the County's citizens and communities. The Special Appropriation Grants (SAG) are dispersed by Council Members to help support nonprofit organizations providing programs and services to Prince George's County citizens and communities. County Council grants are awarded through a formal application process.

The Prince George's County Government, by the way of the Prince George's County Council, awarded Project Bright Future Mentoring Program, Inc. three (3) grants totaling \$35,000 in fiscal years 2021 and 2022. A summary of the grants awarded is shown in **Exhibit 1** below:

<u>Disbursement</u> <u>Date</u>	<u>Grant Type</u>	<u>Grant Award</u> <u>Amount</u>
7/9/2021	FY21 SAG D8	\$10,000
8/26/2021	FY21 ND Grant	\$10,000
7/21/2022	FY22 SAG D8	\$15,000
Total Amount Awarded		<u>\$35,000</u>

(Exhibit 1)

In PBFMP's FY 2021 Special Appropriation Grant application, the organization reported County funds were to be spent on teaching healthy living to participants of St. Stephen's Baptist Church, and purchasing food, equipment, and supplies.

The FY 2021 Non-Departmental Grant, was to be used to provide food, supplies and equipment related to the organization's food distribution activities with the St. Stephen's Baptist Church food giveaway program, to teach healthy living, and to provide mentoring support to students.

In PBFMP's FY 2022 Special Appropriation Grant application, the organization reported County funds were to be spent to purchase food, supplies, and equipment for Food Distribution services for families in and around the District 8 and Prince George's County communities.

Project Bright Future Mentoring Program, Inc. also receives funding from donations, and other sources. The County grants accounted for the majority of the organization's revenue in FY 2021 and FY 2022.

OBJECTIVE, SCOPE AND METHODOLOGY

The objectives of our audit were to: (a) assess the adequacy of the system of internal and management controls over grant funds received and expended; (b) assess whether grant-related transactions occurred in a manner consistent with the Project Bright Future Mentoring Program, Inc.'s grant request applications and other generally accepted business practices; and (c) identify factors inhibiting satisfactory performance in these areas and make recommendations to protect the County's interest concerning the grant funds.

The scope included all transactions related to the receipt and disbursement of the total grant funds received from January 1, 2021, through December 31, 2022.

The criteria used to evaluate the audit evidence gathered included:

- The grant applications submitted by Project Bright Future Mentoring Program, Inc.;
- The United States General Accountability Office Standards for Internal Control publication ([GAO-14-704G](#));
- [Maryland Nonprofit's Standards for Excellence: An Ethics and Accountability Code for the Nonprofit Sector](#); and
- Internal Revenue Code (IRC)/Internal Revenue Service (IRS) guidelines.

The audit included interviews with key personnel of Project Bright Future Mentoring Program, Inc. and detailed tests including:

- An examination of the organization's monthly bank statements;
- A review of the organization's Federal Form 990 return for 2022;
- A review of available cash receipts and disbursements documentation; and
- A review of available minutes for meetings held by the Board of Directors.

Project Bright Future Mentoring Program, Inc. operates and reports on a calendar year, however our examination was conducted on a fiscal year basis. For report purposes, the attached Statement of Activities, prepared by A&I, is presented on a calendar year consistent with Project Bright Future Mentoring Program, Inc.'s operations. The attached Statement of Activities (**Schedule 1**) shows the financial activities of the organization for the periods ending December 31, 2021 and December 31, 2022. The Statement of Activities was generated based on A&I's review and analysis of the organization's bank statements, submitted documentation, and inquiries of individuals associated with Project Bright Future Mentoring Program, Inc. Formal financial statements were prepared by the organization, but we found inconsistencies in the information provided, therefore we could not rely on the organization's financial statements.

We examined the books and records maintained by Project Bright Future Mentoring Program, Inc. and performed tests of the accounting records and other auditing procedures, as deemed necessary. The examination included a review of expenditures and available supporting documentation to ensure that payment amounts were properly approved and corresponded to related invoices. **We noted instances that led us to believe that County grant funds were not used for their intended purpose.** The deficiencies noted during our audit are discussed in further detail below.

FINDINGS, COMMENTS AND RECOMMENDATIONS

INTERNAL CONTROLS AND THE CONTROL ENVIRONMENT

An organization's control environment should establish the overall tone, awareness, and actions of the board of directors, management, and staff, concerning the importance of internal controls and its role in the organization. In an organization with a good internal control environment, responsibilities are clearly defined, and authority is assigned to specific individuals to permit identification of whether persons are acting within the scope of their authority.

Auditing standards define internal controls as a process designed to provide reasonable assurance that entity objectives will be achieved, including the objectives of reliable financial reporting, compliance with applicable laws, and the effectiveness and efficiency of the organization's service delivery processes. The primary function of internal controls is to provide assurance that errors and irregularities may be discovered with reasonable promptness.

According to the *Standards for Excellence: An Ethics and Accountability Code for the Nonprofit Sector* ("Standards for Excellence"), nonprofits should have sound financial and operational systems in place and should ensure that accurate records are kept. The organization's financial and non-financial resources must be used in furtherance of tax-exempt purposes. Organizations should conduct periodic reviews to address accuracy and transparency of financial and operational reports, and safeguards to protect the integrity of the reporting systems.

Finding 1: Questionable Expenditures/Unable to Confirm Use of County Funds

A&I noted PBFMP utilized funds for questionable expenditures, including funding events for St. Stephen's Baptist Church. Questionable expenditures did not have supporting documentation detailing the business purpose of the transaction and/or were not used for the specific purposes outlined in the grant applications. As previously noted, funds were to be utilized for food distribution and youth mentoring.

A&I requested a breakdown and narrative of how grant funds awarded to the organization during the audit period (January 1, 2021 through December 31, 2022) were utilized. The organization reported that grant funds awarded during the audit period (\$35,000 in total) were used as follows:

Project Bright Future Mentoring Program, Inc. Use of Grant Funds			
<u>Date</u>	<u># of Participants</u>	<u>Amount Expended</u>	<u>Use of Funds</u>
4/18/2022	700	Not Provided	Purchase eggs, dye, plastic eggs and wrapped candy.
5/21/2022	1,700	Not Provided	Cooking Instructor, Healthy Snacks, UHC Truck with Blood Drive, Exercise Instructor.
7/9/2022	25	Not Provided	Clean up road assigned to St. Stephen Baptist BC.
8/13/2022	100	Not Provided	Provided book bags to school age students with all the supplies necessary for school.
10/31/2022	1,050	Not Provided	Provide safe haven for community to enjoy free food, games, and entertainment in lieu of Halloween.
11/19/2022	350	Not Provided	This event catered to those less fortunate and who could not get assistance from anyone.

Due to a lack of documentation to support grant expenditure activity, we were not able to determine how much funds were expended to support the activities reported by the organization, and could not confirm the number of participants that the organization reportedly provided services to.

Based on our review of the organization's bank statements, A&I noted that 82% of the transactions were payments made to people (by check and/or CashApp) for services provided and as "love offerings." We also noted purchases in the amount of \$15,834 made to Coastal Sunbelt Produce, an organization that partners with local food banks and community organizations to provide produce to the community. The CashApp payments were made utilizing a personal CashApp account connected to the nonprofit's bank account.

Upon further analysis, we noted several instances where it appears the grantee used County grant awards to fund events hosted by St. Stephen's Baptist Church. The following events were cross referenced with St. Stephen's Baptist Church's calendar on the Church website and through flyers on the Church's Facebook page.

St. Stephen's Baptist Church Events	
<u>Date</u>	<u>Event Name</u>
Every Tuesday	Food Giveaway
6/25/2022	Community Day
7/9/2022	Adopt the Road
8/13/2022	Back to School
10/31/2022	Family Fun Night
11/19/2022	Service Weekend

We also noted that Project Bright Future Mentoring Program, Inc. and St. Stephen's Baptist Church share the same address: 5757 Temple Hill Road, Temple Hills, Maryland 20748. Through review of PBFMP's bank statements and CashApp transactions, we noted that 42% of all expenditures in calendar year(s) 2021 and 2022 were paid to the organization's board members and St. Stephen's Baptist Church.

A&I requested copies of all checks from Project Bright Future Mentoring Program, Inc. within the scope of our audit. We noted that 45% of the checks written by Project Bright Future Mentoring Program, Inc., were only signed by one individual (see table below) and did not include two signatures as required by the organization's bylaws.

Checks Signed in Calendar Year 2021 and 2022			
Number of Checks Signed By Clarence Dow	Number of Checks Signed By Gwendolyn Gantt	Number of Checks With Two (2) Signatures	Total
4	25	35	64
6%	39%	55%	100%

According to the organization's bylaws, "all checks, notes, acceptances, and orders for payment of money shall be signed by any two of the President, Vice President, Treasurer, or other agents of the corporation (only when designated by the board.)"

Finding 2: Non-Compliance with Federal and State Regulations

During our audit, we assessed whether the organization's operations were conducted in accordance with applicable laws and regulations. The results of our review revealed the following deficiencies.

Non- Compliance with the Internal Revenue Code

PBFMP failed to issue and file IRS 1099 forms for payments made to individuals in excess of \$600. In our analysis of the provided bank statements and checks, we noted several individuals received payments in excess of \$600 in a calendar year, as noted in the table below.

Individuals	CY 2021	CY 2022
Gwendolyn Gantt	\$ 3,675	\$ 10,250
Clarence Dow	600	2,750
Karen Hen	1,050	3,328
Martel Ar	1,200	—
Timothy Earl	—	1,000
Lanier C Twyman	—	1,000
Cynthia H	—	850
Total	\$ 6,525	\$ 19,178

A PBFMP Board Member stated that the organization did not issue a Form 1099-NEC for any of the above mentioned individuals.

According to the Internal Revenue Service (IRS) Guidelines, a form 1099-MISC/1099-NEC must be completed for any individual or non-incorporated entity that receives income totaling \$600 or more for services performed by a non-employee conducting business during the calendar year.

Non- Compliance with Maryland Solicitations Act

The Maryland Solicitations Act requires that a charitable organization soliciting in Maryland file documents with the Office of the Secretary of State. Registration is required prior to the commencement of solicitations. To remain in compliance, a charitable organization must renew its registration annually. During our review, we found that the organization was not in compliance with the MD Solicitation Act, as its status was 'pending' as of 6/25/2024.

It should be noted that the failure to comply with Federal, State, and County regulations may result in the assessment of penalties/ fees, withdrawal of tax-exempt status, violation of County guidelines, or the discontinuance of County funding.

Finding 3: Inadequate Accounting of Grant Activities

In the grant applications, the organization reported that it uses QuickBooks as the formal accounting system for record-keeping and to generate financial reports. However, during our audit we learned, after several inquiries of Project Bright Future Mentoring Program, Inc. board members and representatives, that the nonprofit was not utilizing an automated accounting system in 2021 or 2022.

A&I reviewed the organization's bank statements and financial documents from January 1, 2021, through December 31, 2022 and was able to verify that all County funds disbursed were properly deposited into the organization's bank accounts.

However, A&I noted that the organization does not perform monthly reconciliation of its accounts. Examination of the reports provided during the audit revealed that the calendar year 2021 financial report was prepared on January 5, 2022. The calendar year 2022 financial report was prepared on January 17, 2024, one (1) year after the end of the fiscal year under review. The organization reported that it had to manually enter the transactions into QuickBooks to prepare the financial reports for the audit.

Since A&I could not rely on the financial reports that were produced by the organization, we performed alternative audit procedures that consisted of an analysis of the organization's 2022 Form 990 EZ tax returns, bank statements, and inquires of representatives of the organization to provide an accurate representation of its financial activities.

The Standards for Excellence: An Ethics and Accountability Code for the Nonprofit Sector states that *"nonprofits should have sound financial and operational systems in place and should ensure that accurate records are kept."*

Furthermore, the Standards of Excellence states in part, *"... A nonprofit should create and maintain reports on a timely basis that accurately reflect the financial activity of the organization. Internal financial statements should be prepared at least quarterly, should be provided to the board of Executive Directors, and should identify and explain any material variation between actual and budgeted revenues and expenses."*

Sound accounting practices suggest that there is a system and processes in place that would support basic accounting functions such as bank reconciliations, the input of all financial transactions, and the production of detailed and summary financial reports.

Finding 4: Lack of Documentation to Support Grant Expenditures

The organization could not provide documentation to support grant expenditures for 99% of the transactions incurred in 2021 and 2022. Due to the lack of documentation, we could not determine if the expenditures were consistent with the organization's mission/purpose. A summary of the transactions that did not have documentation is provided below.

<u>Testing Results</u>	<u>\$ Amount of Transactions</u>	<u># of Transactions</u>
Payments to PBFMP Board Members and St. Stephen's Baptist Church	\$31,435	28
Payments to Other Individuals	\$15,601	62
Vendor Payments	\$28,294	20
Total	\$75,330	110

Additional information for each of the unsupported expense categories is as follows:

- Payments to PBFMP Board Members and St. Stephen's Baptist Church - A&I noted 28 transactions totaling \$31,435. The organization provided no documentation.
- Payments to Other Individuals - A&I noted 61 payments to individuals, totaling \$15,601. The organization provided partial documentation for one (1) of the 61 transactions.
- Vendor Payments - A&I noted 20 transactions made to vendors totaling \$28,294. The organization provided no documentation.

In the publication on standards for internal controls (GAO-14-704G) (09/14) The Government Accountability Office (GAO) states: *"Management clearly documents internal control and all transactions and other significant events in a manner that allows the documentation to be readily available for examination. The documentation may appear in management directives, administrative policies, or operating manuals, in either paper or electronic form. Documentation and records are properly managed and maintained."*

The Standards for Excellence also state that nonprofits *"should ensure that accurate records are kept"* and the *"organization's financial and non-financial resources must be used in furtherance of tax-exempt purposes."*

Failure to maintain adequate documentation to support grant transactions prevents an effective detailed review of these transactions, either from management at the time the transaction was initiated, or during a subsequent audit, ensuring that they were reasonable, accurate, and aligned with the organization's mission/purpose. Additionally, without corresponding expense receipts, purchases made by the organization could be considered personal use and thereby subject to income tax by the IRS.

Finding 5: Inadequate Board Oversight/Potential Conflict of Interest

PBFMP's Board of Directors did not provide adequate board oversight with respect to having an adequate number of independent board members, conducting an adequate number of board meetings, and formally reviewing/approving financial information. Additionally, we noted that the organization's mission is broad and does not clearly define its purpose.

Through conversations with the Outreach Director, Grant Writer, and President, it appears that there is no formal Board structure, as we received conflicting information when we inquired about who is on the Board. We also noted that board members have not been assigned key roles and responsibilities on the Board (i.e. Secretary, Treasurer, etc.). The lack of structure excludes Board members from having adequate oversight and approval over the organization's financial decisions.

A review of the organization's bylaws, conversations with PBFMP Board members, and a review of organizational documentation also revealed the following areas of concern:

- The organization's Board of Directors lacks independence. The individuals on the Board are the same individuals that run the day-to-day operations of the organization, and there appears to be several Board members that are related.
- The Board conducted an insufficient number of board meetings. In a review of available board minutes, we noted that only one (1) board meeting was held for calendar year 2021 and one (1) meeting was held for calendar year 2022, and the meetings did not address the organization's financial operations.
- Further discussions revealed that the Outreach Director makes all decisions without board approval. (See related Finding #6)

The Standards of Excellence recommends that the Board have *"no fewer than (5) independent and unrelated directors. Seven (7) or more are preferable. When an employee of the organization is a voting member of the board, the board is responsible for ensuring that the employee will not be in a position to exercise undue influence."*

The Standards of Excellence also state that *"accurate minutes reflecting board committee actions should be kept and distributed to all board and committee members"* and that the *"board should meet as frequently as needed to conduct the business of the organization fully and adequately. At a minimum, the board should meet four (4) times a year."*

The Standards of Excellence further states that *"An effective nonprofit board should ... actively monitor the organization's allocation of resources to effectively and efficiently fulfill its mission."*

Not having sufficient board oversight leaves the organization vulnerable to fraud, waste, and abuse. Nonprofits that fail to adhere to good governance principles may be at risk of poor management, wastefulness of resources, and public mistrust.

Finding 6: Lack of Segregation of Duties/Written Policies and Procedures

PBFMP is a small organization whose daily operational decisions are made solely by the Outreach Director. The President and Outreach Director make all financial decisions together and have voting rights on the Board.

We also noted that PBFMP does not have written financial policies and procedures in place regarding the processing of cash receipts and disbursements. Although the organization has bylaws and operational policies in place, PBFMP does not have financial policies and procedures in place regarding consistent practices for processing expenditure payments.

During our conversations with the organization, we also learned:

- The organization utilizes the personal CashApp account of the Outreach Director in order to pay individuals; and
- The organization utilizes vendors without contracts or memorandums of understanding.

GAO Standards for Internal Controls states that the management of an organization should divide or segregate *“key duties and responsibilities among different people to reduce the risk of error, misuse, or fraud. This includes separating the responsibilities for authorizing transactions, processing and recording them, reviewing, the transactions, and handling any related assets so that no one individual controls all key aspects of a transaction or event.”*

The Standards for Excellence states a nonprofit should have written financial policies that are adequate for the size and complexity of the organization. A nonprofit should have written, board-approved personnel policies and procedures that govern work, actions, and safety of all employees and volunteers of the organization, and written, board-approved administrative policies that are periodically reviewed by the board.

The lack of segregating duties leaves an organization vulnerable to potential risk of fraud, wastes, and abuse of resources.

Lack of written policies and procedures can result in improper practices, inconsistent approaches based on the personal preference of staff, and accountability, which can lead to organizational inconsistencies and inefficiencies.

Finding 7: Noncompliance with Grant Reporting Requirements

PBFMP failed to submit grant progress reports in accordance with Prince George’s County Council Grant requirements. Progress Reports that were required for the grants awarded to the organization during the audit period is as follows:

Grant Progress Reports				
Grant Type	Amount	Submission Type	Due Date	Submitted?
FY21 SAG D8	\$10,000	Annual	7/01/2022	Yes
FY21 ND Grant	\$10,000	Annual	8/01/2022	No
FY22 SAG D8	\$15,000	Semi-Annual	2/01/2023	No

We also noted that the one (1) report submitted did not include the required financial statement, the Statement of Revenue and Expenses (or Statement of Activities), which would provide an indication of how funds were utilized (expended) during the reporting period.

According to Prince George's County grant application, for grants in the amount of \$10,000 or less, organization's are required to submit an Annual Report within one year of receiving grant awards. For grants in the amount of \$10,001 to \$99,999, organizations are required to submit Semi-Annual Reports.

It should be noted that organizations that fail to comply with County grant requirements may be required to return grant funds and may be ineligible for future County grant awards.

RECOMMENDATIONS

Based upon the extent of the findings outlined in this report, we recommend the following:

1. The Prince George's County Government discontinue awarding Project Bright Future Mentoring Program, Inc. grant funding at this time.
2. The Prince George's County Government require a refund of any grant funds awarded when an organization is not in compliance with the terms and conditions of the grant award, including funds expended for personal use and other unallowable expenses.
3. Prior to considering the organization for future non-departmental grant awards, the Prince George's County Government should require Project Bright Future Mentoring Program, Inc. to obtain the Standards of Excellence Accreditation and Recognition (Basics Enhanced Tier or above) as evidence of the organization's accountability, openness, and commitment to best practices in governance and management.

Schedule 1

PROJECT BRIGHT FUTURE MENTORING PROGRAM, INC.
STATEMENT OF ACTIVITIES
FOR THE PERIODS ENDING
DECEMBER 31, 2021 and DECEMBER 31, 2022
(CASH BASIS-UNAUDITED)

	<u>2021</u>	<u>2022</u>
REVENUES:		
County Grants	\$20,000	\$15,000
Contributions - St. Stephens Baptist Church	16,238	20,000
Other Income	23,571	46,514
Total Revenues	\$59,810	\$81,514
EXPENDITURES:		
Advertisement	\$276	\$3,160
Cleaners	20	60
Donation	—	500
Email	35	60
Entertainment	—	1,490
Food	2,429	600
Misc	863	6,790
Peer to Peer Mobile Payments (CashApp, Zelle, etc.)	4,511	10,337
Rental	—	55
Unknown	33,904	51,908
Total Expenditures	\$42,038	\$74,960
Excess Revenue Over/(Under) Expenditures	\$17,772	\$6,554