

END TIME HARVEST MINISTRIES, INC.

GRANT AUDIT
September 2016

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



THE PRINCE GEORGE'S COUNTY GOVERNMENT

Office of Audits and Investigations

September 2016

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

END TIME HARVEST MINISTRIES, INC.

for the period July 1, 2013, through June 30, 2014. 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 End Time Harvest Ministries, 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 2014 Approved Operating Budget.

A handwritten signature in blue ink, appearing to read "David H. Van Dyke".

David H. Van Dyke, CPA
County Auditor

End Time Harvest Ministries, Inc.

The Prince George's County Government awarded End Time Harvest Ministries, Inc., (ETHM) four grants totaling \$146,000 in fiscal year 2014. These awards were issued from August of 2013 through March of 2014. According to ETHM's grant application, any County grant funds received were to be utilized to support the organization's Youth Wellness Leadership Institute and Pathways to Career Success programs. A summary of the grants awarded is as follows:

<u>Award Date</u>	<u>Grant Award Amount</u>
08/21/13	\$75,000
08/21/13	50,000
12/27/13	1,000
03/12/14	20,000
Total Amount Awarded	<u>\$146,000</u>

ETHM is a faith-based non-denominational community outreach organization that has been in operation since 1996. ETHM is also an incorporated 501(c) (3) non-profit organization that receives most of its funding from grant awards and private donations. ETHM is located at 5808 Harland Street, New Carrollton, Maryland. The organization's mission is to build and empower youth leaders to impact the health and wealth of Port Towns and Prince George's County communities by equipping youth with educational, social, and economic life skills. Its goals are to prepare youth for the workforce and college, equip youth with leadership and character skills, and promote youth-led health and wellness advocacy. During ETHM's fiscal year 2014, ETHM reported a total of 615 youth, parents, other adults, staff, and volunteers who participated in the Pathways to Career Success educational program. The demographic breakdown of all participants were 62% Black, 32% Hispanic/Latino, 5% Caucasian, and 1%

Asian/Pacific Islander. There were 22 students that participated in their Pathways to Career Success program. ETHM reported that 100% of the student participants of the program graduated high school on time coupled with a 0% drop out rate.

We examined the books and records maintained by End Time Harvest Ministries, Inc. and included tests of the accounting records and other auditing procedures as we determined necessary. Consideration was given to the fact that the records of the organization were reviewed and included in the scope of the financial audit conducted by Affluent Financial Services, LLC, for the periods ending September 30, 2013, and September 30, 2014, and no material discrepancies or irregularities were disclosed. 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.

ETHM operates and reports on a fiscal year ending on September 30th, however our examination was conducted on a fiscal year consistent with County operations (ending June 30th). For report purposes, the attached Statement of Revenues and Expenditures, as audited by their independent auditors, will be presented on a fiscal year consistent with ETHM's operations. The attached Statement of Revenues and Expenditures shows the activities of the organization for the periods ending September 30, 2013, and September 30, 2014. ETHM received County funding for fiscal years ending September 2013 and 2014 in the amounts of \$125,000 and \$21,000, respectively.

END TIME HARVEST MINISTRIES, INC.
STATEMENT OF REVENUES AND EXPENDITURES
FOR THE PERIODS ENDING
SEPTEMBER 30, 2013 AND SEPTEMBER 30, 2014
(ACCURAL BASIS)

	<u>2013</u>	<u>2014</u>
REVENUES:		
County Grant Payments	\$ 125,000	\$ 21,000
Other Grants	306,495	149,750
Contributions	24,936	60,179
In-Kind Contributions	40,032	38,765
Other Income	880	1,765
Interest Income	248	0
Total Revenues	<u>\$ 497,591</u>	<u>\$ 271,459</u>
EXPENDITURES :		
Automobile expenses	\$ 4,598	\$ 6,418
Awards and recognition	805	15,545
Advertising and marketing	0	389
Clothes	34	0
Community Outreach and training	800	80
Contributions	0	90
Contract labor	5,939	0
Depreciation Expense	1,223	1,357
Donation and gifts	559	700
Dues and subscriptions	55	455
Financing charges	179	165
Flowers	913	542
Food	7,350	3,527
Fees and registration	0	153
Facility rental	0	5,307
Gifts - others	0	132
Grants	13,986	3,550
Health Insurance	1,320	2,223
In-kind expenses	40,032	38,765
Insurance	9,572	11,586
Internet and Computer Services	329	0
Lease expenses	2,563	0
Meetings	0	59
Miscellaneous expenses	0	1,556
Office supplies	1,946	3,551
Other	297	0

Expenditures (Con't)		
Payroll Expenses	170,291	207,806
Payroll processing service	2,852	2,980
Payroll taxes	13,027	14,448
Postage	514	467
Printing and stationary	3,064	6,742
Professional services	10,486	26,697
Stipends	14,006	11,520
Telephone	1,567	1,864
Travel and transportation	119	0
Training	0	150
Venue rental and meals	108	0
Total Expenditures	<u>\$ 308,534</u>	<u>\$ 368,824</u>
Excess Revenue Over/(Under) Expenditures	<u>\$ 189,057</u>	<u>\$ (97,365)</u>