



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

June 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 COUNTY DRUG POLICY COALITION, INC.

for the period January 1, 2012, through December 31, 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 matters involving the Prince George's County grant to the Prince George's County Drug Policy Coalition, 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

The Prince George's County Drug Policy Coalition, Inc

The Prince George's County Government provided a grant totaling \$20,000 to the Prince George's County Drug Policy Coalition Inc. (PGCDPC) for fiscal year 2012. The grant funds were awarded by the County Council to the organization in March 2012.

The PGCDPC is an affiliate of the National African American Drug Policy Coalition, Inc. headquartered in Washington, DC. The organization was granted tax exempt status as a 501 (c) (3) organization by the Internal Revenue Service, effective August 11, 2010. The PGCDPC's mission is to promote drug policies and laws that embrace the public health nature of drug abuse and provide a more effective and humane approach to address the chronic societal problem of drug abuse. The principle goals of the organization are as follows:

- Researching model programs for the treatment of substance abuse;
- Engaging the faith-based community in projects working with ex-offenders;
- Informing the Maryland General Assembly and other policy makers on the impact of certain drug laws and policies;
- Creating a cadre of speakers who can travel to area schools and emphasize the importance of students completing their education;
- Serving as an advisory committee to area courts; and
- Providing financial assistance to District 8 students who are in need of additional financial help in obtaining a higher education.

We examined the books and records maintained by the PGCDPC 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. We noted no instances that led us to believe that County grant funds were used for other than their intended purpose.

The attached Statement of Revenues and Expenditures for the period January 1, 2012, through December 31, 2012, shows the activities of the organization for the period in which the grant funds were received.

Prince George's County Drug Policy Coalition, Inc.
Statement of Revenues and Expenditures
For The Period January 1, 2012, through December 31, 2012
(Cash Basis)

REVENUES:

Prince George's County Government	\$20,000
Individual Donations	3,310
Various Other Contributions	1,700
Interest Income	5
Total Revenues	<u>\$25,015</u>

EXPENDITURES:

Scholarships	\$17,000
Fees for Services	6,423
Community Outreach/Radio Show	5,225
Office	2,149
Events, Rentals and Donations	1,164
Information Technology	516
Insurance	487
Conferences	295
Advertising	250
Memberships	200
Registered Agent	120
Total Expenditures	<u>\$33,829</u>
Excess Revenue Over/(Under) Expenditures	<u><u>(\$8,814)</u></u>