



THE PRINCE GEORGE'S COUNTY GOVERNMENT

Office of Audits and Investigations

January 2012

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

TAKE CHARGE JUVENILE DIVERSION 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 Take Charge Juvenile Diversion Program, 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 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 Current Expense Budget.

David H. Van Dyke, CPA
County Auditor

Emmanuel C. Nwachuku
Auditor-In-Charge

Take Charge Juvenile Diversion Program, Inc.

The Prince George's County Government provided three grants totaling \$132,000 (\$100,000 from the County Executive, \$21,000 from the County Council, and \$11,000 from the County's Health Department) to the Take Charge Juvenile Diversion Program, Inc. ("The Program"). The County's grant funds were awarded at various times during Fiscal Year 2010. The Program also receives additional funding through collaborative partnerships of other governmental and private organizations.

Take Charge Juvenile Diversion Program, Inc. is a 501 (c) (3) non-profit organization established in 1990 to provide an alternative to detention. The Program provides prevention and intervention services to at-risk, delinquent, and court-adjudicated youth, with the objective of ultimately enhancing the safety of our schools and communities. The Program's services are geared toward modifying negative behaviors among youth and includes skills building workshops for their parents. According to the Program, these services have been able to reduce arrests, school suspensions, vehicle thefts, and truancy, while also contributing to improved grades in school and developing positive attitudes and behaviors. In addition to providing mentoring services, the Program also has an anti-gang strategy initiative. No tuition or fees are charged to individuals who participate in programs and receive services.

Over the past eighteen years, the Program reports that it has counseled over 6,000 youth and their families in the Washington Metropolitan Area, including Prince George's County. The State of Maryland Department of Juvenile Services periodically audits the effectiveness of the programs and services offered by the Program. The Program reports a 90% student success rate for all of its graduates. We also understand that the recidivism rate for students who participate in the Program is very low.

We examined the records maintained by the Take Charge Juvenile Division Program, Inc. and included tests of the accounting records and applied other auditing procedures we determined were necessary. Consideration was given to the fact that the records of the Program were reviewed and included in the scope of the financial audit conducted by AB Nelson & Associates, independent auditors, for the year ended June 30, 2010, and no discrepancies or

The County Council and County Executive
Page 2

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 July 1, 2009, through June 30, 2010, shows the activities of the organization for the period in which the grant funds were received.

Take Charge Juvenile Diversion Program, Inc.
Statement of Revenues and Expenditures
For the Period July 1, 2009, through June 30, 2010

REVENUES:

Maryland Vehicle Theft Prevention Council	\$155,050
Prince George's County Grants	132,000
Maryland-National Capital Park & Planning Commission	35,000
Community Development Block Grant	10,000
National Harbor Community Outreach Fund	10,000
Minority Outreach & Technical Assistance Program (MOTA)	10,000
Other Donations	<u>29,340</u>
Total	<u>\$381,390</u>

EXPENDITURES:

Salaries/Wages	\$219,493
Payroll Taxes	16,784
Fringe Benefits	13,779
Publicity & Advertisement	2,500
Recreation & Entertainment	11,390
Accounting & Professional Services	19,314
Rent	29,231
Depreciation Expense	5,500
Repair & Maintenance	7,429
Insurance	26,122
Supplies	6,031
Equipment Rental/Leases	4,322
Printing/Copying	2,341
Telephone	5,593
Conference & Conventions	5,273
Travel & Transportation	3,691
Miscellaneous Expenses	<u>2,806</u>
Total	<u>\$381,599</u>

Excess Revenues Over/(Under) Expenditures (\$209)