



PRINCE GEORGE'S COUNTY GOVERNMENT
OFFICE OF MANAGEMENT AND BUDGET



Aisha N. Braveboy
County Executive

MEMORANDUM

DATE: March 30, 2026

TO: Sylvia King
Director of Budget and Policy Analysis Division

THRU: Angela Fair-Baker, Director *afb*
Office of Management and Budget

FROM: Jeffrey Swilley, Interim President and CEO
Employ Prince George's Inc.

RE: First Round FY 2027 Proposed Budget Responses

We are submitting a request for budgetary information to facilitate an efficient and effective budget review and reporting process. Please respond to the questions and complete the following tables with the appropriate information. In some cases, we have populated the tables with available known data. In instances where the tables need to be re-sized or modified to accommodate additional information, please feel free to do so.

DOCUMENTS REQUESTED

1. Please provide Employ Prince George's (EPG) FY 2024 audit and FY 2025 audit, if available.

See Attachment #1 – Q#1 FY 2024 Audit Report. EPG's FY 2025 audit report is currently in progress.

2. Please provide the last available audits conducted by any federal or state agency (e.g., the Department of Labor, the State of Maryland) or any organization contracted to administer the Workforce Investment Opportunity Act (WIOA) that have yielded findings that have impacted or will impact EPG's funding.

See Attachment #2 – Q#2 State Monitoring Report.

3. Please provide EPG's most recent organizational chart and a schedule of employees/positions proposed for FY 2027.
 - a. Please include a list of incumbents and vacant positions for each of EPG's divisions, including respective position titles.

See Attachment #3 – Q# 3 Organization Chart, Employee and Positions, and the list of vacant positions is attached.

OPERATING BUDGET

4. Has EPG finalized a third strategic plan, specific to EPG with its Board of Directors? If so, please share this final plan.

Employ Prince George was notified by the Governor's Workforce Development Board on March 13, 2026, that local plans have been approved, with official notification set to be distributed by March 20th.

EPG will provide a copy of the finalized strategic plan once the official approval letter is received and the Board of Directors has been notified. All plans align with the Prince George's County State of the Workforce Report and are posted online: <https://pgcaic.com/state-regional-local-plans/>

5. Please provide the dollar amount and percentage of unspent County-allocated funds for FY 2026.

\$532,050, which is 33% of County funding, is unspent at this point for the current fiscal year.

6. Identify and quantify any known or anticipated operational or fiscal impacts that the proposed Maryland State budget or other action taken or being considered by the Maryland General Assembly may have on EPG's programs and operations.

HB 1070 would establish a fund within the Department of Social and Economic Mobility to support job fairs statewide. An amendment proposed by the Maryland Workforce Association (MWA), accepted by the bill sponsor, requires organizations receiving funds to coordinate with MWA.

HB 1358 would formally integrate local workforce development boards into several workforce programs, including the Apprenticeship Career Training in Our Neighborhoods (ACTION) Program, the Quick Response Program, and the Hospital Employees Retraining Fund.

If enacted, these bills may expand the role of Employ Prince George's (EPG) in supporting job fairs, apprenticeship initiatives, and rapid workforce response activities. No direct fiscal impact has been identified at this time.

7. Identify and quantify any anticipated operational or fiscal impacts that proposed federal changes or other action taken or being considered by the federal government may have on EPG's programs and operations.

H.R. 1 establishes Workforce Pell Grants, expanding Pell Grant eligibility to students enrolled in short-term training programs. A Notice of Proposed Rulemaking was released on March 9, 2026, with Workforce Pell eligibility beginning July 1, 2026. The potential impact on the WIOA system and workforce training providers is currently under evaluation.

The Consolidated Appropriations Act, 2026 (H.R. 7148) maintained federal WIOA funding levels for FY26. The Maryland Department of Labor is expected to notify local workforce development boards of final WIOA funding allocations in May 2026. At this time, no immediate fiscal impact has been identified; however, Workforce Pell implementation may affect training provider participation and coordination with WIOA-funded programs.

8. What is the plan for maintaining continuity of funding for the most essential services considering anticipated financial shortfalls over the next two (2) fiscal years?

As federal and state requirements mandate that Employ Prince George's (EPG) operate only one comprehensive American Job Center in Prince George's County, EPG is evaluating the closure of the American Job Center – National Harbor due to the significant reduction in Video Lottery Terminal (VLT) funding in FY25. Without additional funding to cover fixed operating costs, EPG cannot sustain operations at the National Harbor location and is prioritizing services at the American Job Center – Largo, the County's designated comprehensive center.

As a result, most programming at the National Harbor center has been halted. EPG anticipates a full closure of the National Harbor center within the next 60 to 90 days, with critical services being transitioned or supported through the Largo location and other service delivery channels.

REVENUES

9. Is EPG on track to realize its originally estimated FY 2026 revenues, including any grants? Identify and discuss any significant changes from originally estimated revenues, if any.

We are on track to achieve 94% of our current revenue target. Delays in our new US DOL Pathways Home grant account for most of the projected miss. While delays in the DHCD Community Development Block grant and Reentry Employment Incentive account for the remainder. Proposed changes to the employer reimbursement structure for the Reentry Employment Incentive are projected to accelerate spending in FY27 for this grant.

GRANTS

10. Complete the chart below for all successful grant applications.

FY26 Grant Applications				
Name	Source	Fiscal Year	Description	Amount
Pathway Home 6	US Department of Labor	FY26-FY29	To provide pre- and post-release workforce preparation to sentenced individuals housed at the Department of Corrections.	\$2,883,773
SNAP E&T	Maryland Department of Human Services	FFY26 FFY27 FFY28	To provide workforce services to recipients of SNAP benefits.	\$124,977 \$124,174 \$124,944
EARN TALC (second grant)	Maryland Department of Labor	FY26-FY27	Recruit, train, and find employment for unemployed or underemployed County residents as Commercial Drivers.	\$145,354

FY26 Grant Applications				
Name	Source	Fiscal Year	Description	Amount
EARN Residential Leasing	Maryland Department of Labor	FY26-FY27	Recruit, train, and find employment for unemployed or underemployed County residents as rental property leasing agents.	\$149,630
Performance Incentive Grant Fund	Governor's Office of Crime Prevention and Policy	FY26	On behalf of RCAD: District 1 Re-Entry Hub Pilot to connect returning citizens to needed resources.	\$114,736
Direct Care Workforce Innovation Program	Maryland Department of Labor	FY26-FY28	Recruit, train, and find employment for unemployed or underemployed County residents as Certified Nursing Assistants.	\$39,953

a. Identify any grant applications pending or in progress.

No applications are currently pending a response. EPG intends to apply for the following grants with Spring 2026 application due dates:

- **Direct Care Workforce Innovation – Maryland Department of Labor – due April 3, 2026**
- **NBA Foundation – due March 31, 2026**
- **Performance Incentive Grant Fund - Governor's Office of Crime Prevention and Policy – due April 3, 2026**

Additional applications are possible depending on funding opportunities.

- b. List any unsuccessful grant applications.

Prince George's County Department of Housing and Community Development, CDBG PY51 - the application was approved for award; however, due to the late release of the grant paperwork without a performance extension, EPG declined the award.

- **EARN Summer 2025, Maryland Department of Labor – to provide Commercial Driving training to English Language Learners.**
- **NBA Foundation – to provide workforce services to young adults aged 18-24.**
- **We submitted multiple letters of intent with Charitable Foundations and were not invited to apply Chisholm Foundation, Robert and Mary Jane Smith Foundation, Virginia Sergeant Reynolds Foundation.**

11. Please provide the total number of residents served in FY 2025 and FY 2026 to date.

Employ Prince George's serves residents across multiple tiers of service, including services not directly charged to a grant (e.g., website tools and resource room access).

American Job Centers

- **FY2025 Job seeker served: 12,446**
- **FY2026 (through Feb. 2026) job seekers served: 10,721**

Prince George's County Virtual Career Center

- **FY2025: 7,752 served**
- **FY2026 (through Feb. 2026): 5,597 served**

12. Please specify the programs funded by the following grants:

- a. **Programs, operating from American Job Center National Harbor, funded by the Video Lottery Terminal Grant.**

VLT funding supports flexible workforce development activities across multiple programs. Due to the reduction in funding, these funds are primarily used to support general workforce services and operational needs rather than being dedicated to a specific program.

- b. **9 programs funded by the WIOA – Youth Grant.**
- c. **9 programs funded by the WIOA – Adult Grant.**
- d. **9 programs funded by the WIOA – Dislocated Worker Grant. (Note: if these are the same 9 programs funded by the WIOA Adult grant, please say so.)**
- e. **1 program funded by the Governor's Summer Youth Connection.**
- **YCC – Youth Career Connections**

f. 10 programs funded by the DHCD Community Development Block Grants.

13. Please share the data on the number of parents and in-school youth served through EPG's PGPCS programming served in FY 2025 and FY 2026 to date.

FY 2025: 69,000 students served and FY 2026 (to date): 55,200 students served

Data on parents served was not tracked in FY 2025 as parent engagement efforts were still being developed. Parent participation data will be collected and reported by the end of the current school year.

14. In the FY 2026 First Round Responses, EPG stated that there was still \$3,810,500 of American Rescue Plan Act funding which had not been spent yet, but that EPG was planning to reallocate a large portion of the grant to laid-off federal workers. Please provide an update on the amount of ARPA funding still unspent and how it has been used over the last year.

There is currently \$2,609,600 of ARPA funding remaining. Over the past year, these funds have supported workforce training, apprenticeship opportunities, and job placement initiatives across multiple industries and demographic programs. ARPA funds have supported training partnerships with the International Union of Painters and Allied Trades (IUPAT) and KRA Corporation, as well as job fairs and employment services for residents seeking career advancement. EPG also conducted a job fair focused on laid-off federal workers, and individuals interested in services were enrolled in EPG programming funded by this initiative. Funding has also supported apprenticeship pathways for young workers and workforce services for youth transitioning out of foster care.

EXPENDITURES

Staffing, Compensation, & Fringe

15. Please specify the total number of full-time and part-time staff employed by EPG (differentiate between County and non-County funded).

Employ Prince George's currently employs 103 staff members, including 102 full-time employees and 1 part-time employee. Of these positions, 12 are County-funded, and 91 are supported through non-County funding sources, including federal and grant funding.

16. Are EPG employees expected to receive salary increases or other adjustments in FY 2027?

EPG is not currently budgeted to provide salary increases in FY2027; however, market pressures continue to create challenges in retaining qualified staff.

Operating Expenses

17. Provide EPG's expenditures by completing the chart below. Add line items if needed.

Category	FY2026 Approved	FY2026 Estimated	Grant Funded	FY2027 Proposed County Funded	Total
EXPENDITURES:					
Compensation	\$ 6,524,000	\$ 7,950,000	\$ 6,056,300	\$ 1,161,500	\$ 7,217,800
Fring Benefits	\$ 2,242,700	\$ 2,525,000	\$ 2,180,300	\$ 401,900	\$ 2,582,200
Sub-Total	\$ 8,766,700	\$ 10,475,000	\$ 8,236,600	\$ 1,563,400	\$ 9,800,000
Operating:					
<i>Direct Program Expenses</i>					
Staff Development & Travel	\$ 153,500	\$ 144,247	\$ 38,000	\$ 2,000	\$ 40,000
Participant Training	\$ 1,160,500	\$ 2,975,000	\$ 1,100,000	\$ 108,000	\$ 1,208,000
Participant Supportive Services	\$ 375,000	\$ 319,460	\$ 100,000	\$ 104,000	\$ 204,000
Supplies	\$ 671,900	\$ 598,750	\$ 450,000	\$ 7,000	\$ 457,000
Contractual	\$ 3,279,800	\$ 3,750,873	\$ 2,500,000	\$ 193,250	\$ 2,693,250
Other	\$ 1,500,000	\$ 2,548,900	\$ 900,000	\$ 122,550	\$ 1,022,550
Sub-Total	\$ 7,140,700	\$ 10,337,231	\$ 5,088,000	\$ 536,800	\$ 5,624,800
<i>Other Operating Expenses</i>					
Administrative Expenses	\$ 451,200	\$ 1,934,000	\$ 715,400	\$ 509,400	\$ 1,224,800
Sub-Total	\$ 451,200	\$ 1,934,000	\$ 715,400	\$ 509,400	\$ 1,224,800
Total Operating	\$ 7,591,900	\$ 12,271,231	\$ 5,803,400	\$ 1,046,200	\$ 6,889,600
Total Expenditures:	\$ 16,358,600	\$ 22,746,231	\$ 14,040,000	\$ 2,609,600	\$ 16,649,600

18. Provide the information requested in the table below for all of EPG's currently executed, planned, and not yet executed, and all planned contracts for FY 2027.

See Attachment #4 – Q#18 Contracts.

WORKLOAD AND PERFORMANCE TRENDS

19. Does EPG foresee any other potential obstacles not discussed above that could inhibit FY 2027 performance and operations? If so, identify and discuss options to address them.

- a. Please describe what factors positively affected EPG's performance in FY 2026 YTD.

Several factors have positively impacted EPG's performance to date in FY 2026. Most notably, the full buildout and implementation of the Prince George's County Virtual Career Center (PGCVCC), a case management system, has enhanced how EPG documents service delivery and captures employment and other outcome data. The platform has also strengthened outreach and engagement by allowing job seekers to access EPG services virtually.

Additionally, EPG Intelligence has enhanced job matching capabilities within the system. EPG has also supported strategic partnerships, including Library2Go, where EPG assisted in developing their virtual career center, and the RCAD Staff Portal, which is currently approximately 90% complete.

- b. Please describe what factors negatively affected EPG's performance in FY 2026 YTD.

A significant factor that negatively affected EPG's performance in FY 2026 was the reduction in available funding, which required staff layoffs. These reductions impacted operational capacity and decreased the number of job seekers able to progress to Tier 3 services. EPG continues working to stabilize operations and maximize available resources while pursuing additional funding opportunities.

20. What are EPG's main goals and key initiatives for FY 2027?

- a. Identify any new programs or organizational initiatives

The Pathways to the Future initiative will prepare incarcerated individuals for employment by delivering pre-release workforce development services. Participants will engage with a career coach for the duration of their participation and will prepare to enter the workforce by receiving job-readiness training and financial education, occupational skills training leading to an industry-recognized credential in either transportation or IT, and referrals for services to address other barriers. By providing wraparound services related to employment preparation, the initiative aims to reduce the barriers many returning citizens face when transitioning back into the community and to reduce recidivism.

SNAP Employment and Training (E&T) Vendor Initiative will assist able-bodied recipients to fulfill their federal work requirements for receiving benefits in the form of job placement assistance and/or enrollment in an approved occupational skills training program. According to Maryland's Department of Human Services, close to 80,000 Marylanders statewide will be affected by new work requirements under HR1.

- b. Identify any reduced or eliminated programs or activities in the proposed FY 2027 budget.

While no programs are being formally eliminated, two funding sources, the Maryland ARPA grant and the County ARPA grant, will sunset on June 30, 2026. The loss of these flexible funding sources may affect overall program capacity and reduce enrollment in initiatives that rely on these funds to support participants and program activities. EPG will continue to evaluate funding opportunities to help sustain services and maintain enrollment levels.

- c. Include an estimate of the planned and expected fiscal, programmatic, and operational impact associated with each initiative in FY 2027.

Under the Pathways to the Future initiative, 300 participants will be served over 3 years (7/1/25-12/31/28). The total grant funding is \$ 2.9 million. EPG will fund a manager, a career consultant, a workforce development instructor, and a business consultant.

Under the SNAP E&T Vendor Initiative, the total grant award over three years is \$374,095, plus an in-kind match of the same dollar amount. SNAP E&T reimburses EPG for a portion of the costs of providing job-readiness and occupational skills training programs to eligible individuals receiving SNAP benefits when non-federal funds are used. The funding offsets the existing costs of a small number of staff members, as well as the direct costs associated with the services delivered.

21. Please provide an update on EPG's vehicle distribution initiative: 4 Wheels for Work.

Vehicles for Change currently has four cars that were donated by Prince George's County Government, for which we have titles but no lien releases. EPG's Director, Contracts & Operations, is engaged with the Office of Central Services to address this issue. After resolving this issue, Vehicles for Change can move forward by completing its mission by donating these four vehicles to Prince George's County families in need of reliable transportation.

22. Provide an update on the First Source Registry. Please include the number of job placements and any other relevant information available.

EPG has not received any requests to provide talent recruitment and referral assistance to fill any new jobs. There is new leadership within the Office of Procurement and recent staff turnover within EPG's Business Services Department. These factors are driving the need for realignment among the agencies. A partnership meeting with the new Procurement Director is scheduled for March 23rd.

23. Does EPG plan to make any organizational changes or modifications in FY 2027? If so, please:

EPG has no organizational changes planned.

- a. identify the goals, objectives, and rationale for the changes.
- b. assess the impact the changes have had or will have on the EPG's operations to date; and
- c. the short-term and long-term fiscal implications for EPG and the County.

24. Provide data for the Common Measures set by the State and Federal labor agencies for FY 2025 and FY 2026 to date.

Adult

- **Employment Rate in 2nd quarter after Exit [81%]**
- **Employment Rate in the 4th quarter after Exit [78%]**
- **Median Earnings in the 2nd quarter after Exit [\$9,000]**
- **Credential attainment Rate [62%]**
- **Measurable Skills Gain [66%]**

Dislocated Worker

- **Employment Rate in 2nd quarter after Exit [80%]**
- **Employment Rate in the 4th quarter after Exit [81%]**
- **Median Earnings in the 2nd quarter after Exit [\$10,000]**
- **Credential attainment Rate [59%]**
- **Measurable Skills Gain [66%]**

Youth

- **Education and Employment Rate in 2nd quarter after Exit [79%]**
- **Education and Employment Rate in the 4th quarter after Exit [73%]**
- **Median Earnings in the 2nd quarter after Exit [\$4,200]**
- **Credential attainment Rate [64%]**
- **Measurable Skills Gain [62%]**

25. Identify and discuss the three (3) most critical issues EPG faces over the next three (3) fiscal years (FY 2027 through FY 2029). The list of critical issues should include any item that will have a material impact on the efficiency and effectiveness of EPG's core programs, mission, and operations. Please include:

- a. The scope and importance of the issue for EPG;

Loss of ARPA funding

- b. The potential short-term budget and operational implications; and-

EPG has delayed renewing the lease agreement with Tanger Outlets-National Harbor and is currently making month-to-month lease payments to maintain the option to provide at least 30 days' notice of our departure.

- c. the range of potential actions or solutions that are currently contemplated.

Closing American Job Center National Harbor. This closure will significantly hamper the delivery of workforce development services to residents of South Prince George's County.

With the impending closure of the AJC-NH, EPG is currently seeking a partnership within the South County area to establish a satellite access point in the form of an American Job Center Community Network (AJCCN) Job & Resource Lab. The AJCCN Job & Resource Lab is a small hub that allows residents to access online workforce development services with assistance from a dedicated staff person provided by the host entity.

26. Please provide a list of any new organizations that EPG has entered into a Memorandum of Understanding with in FY 2025 and FY 2026 YTD.

- a. Explain how each of these organizations will assist in accomplishing EPG's goals.

In FY 2025 and FY 2026 (year-to-date), Employ Prince George's (EPG) entered into several new Memoranda of Understanding (MOUs) with strategic partners to expand service delivery, strengthen workforce pipelines, and enhance cross-sector collaboration. These partnerships directly support EPG's mission to connect residents to sustainable employment and meet employer demand across key industries.

EPG executed an MOU with the Prince George's County Department of Corrections (DOC) to implement a pre-release workforce readiness initiative through the Pathways to Success program. Under this partnership, EPG delivers structured job readiness workshops, career exploration, resume development, and employment preparation services to incarcerated individuals prior to reentry. This collaboration advances EPG's goal of serving individuals with barriers to employment by creating a direct pipeline from incarceration to workforce engagement, ultimately reducing recidivism and improving long-term employment outcomes.

EPG also partnered with Elite Tax & Financial Solutions, LLC to provide adult work experience and transitional employment opportunities for program participants. Through this MOU, participants are placed in real-world work environments where they gain hands-on experience, mentorship, and exposure to business operations while receiving supportive services from EPG. This partnership supports EPG's goal of increasing work-based learning opportunities and strengthening career pathways, particularly for individuals who require practical experience to successfully enter or re-enter the workforce.

Additionally, EPG entered into an MOU with 1611 Guilford Ave, LLC to collaboratively pursue capital funding for the development of a commercial kitchen and workforce training facility in Baltimore. This initiative is designed to expand training capacity in the hospitality and culinary industries by providing hands-on skills development in a real-world environment. This effort aligns with EPG's broader strategy to invest in sector-based training and infrastructure that supports high-demand industries while fostering regional workforce partnerships.

EPG further established a partnership with WorkSource Montgomery to jointly pursue and implement the "Road to Careers" grant initiative. Through this collaboration, EPG serves as the lead applicant and fiscal agent, while both organizations contribute to program design, implementation, and reporting. This partnership enhances regional alignment across workforce systems, expands access to funding opportunities, and supports EPG's goal of delivering coordinated, high-impact workforce programming across jurisdictions.

Finally, in FY 2026, EPG entered into an MOU with the District Court of Maryland (District 5, Prince George's County) to support the Rent Court Workforce Solutions Pilot Program. Through this initiative, EPG provides on-site outreach, workforce information, and referrals to individuals appearing in rent court proceedings, connecting them to employment and training resources. This partnership reflects EPG's commitment to innovative service delivery by meeting residents at critical intervention points and addressing the intersection of housing instability and unemployment.

Collectively, these partnerships demonstrate EPG's continued focus on expanding access, strengthening workforce pipelines, and leveraging cross-sector collaboration to achieve measurable outcomes for Prince George's County residents and businesses.

27. Provide an update on the Prince George's County Re-Entry Employment Incentive Program. Please include:

- a. The total number of residents served;

The program has not yet enrolled participants or employers.

b. The number of residents served in FY 2025 and FY 2026 to date;

The program has not yet enrolled participants or employers.

c. The total project funding for FY 2027;

\$500,000

d. The number of employers participating in the program; and

The program has not yet enrolled participants or employers.

e. Any other qualitative and quantitative data that EPG may collect.

EPG worked with RCAD to develop and submit a proposal to the County Council to make the reentry incentive more attractive to businesses. At that time, a recommendation was presented to Council Member Hawkins to revise the incentive distribution structure for participating employers. The proposal suggested distributing the incentive in two installments: \$2,500 after the participant's first day (or 90 days) of employment, with the remaining balance paid after 12 months of continued employment.

28. Please provide data on the total traffic through the different American Job Center locations, workshops, resume assistance, and assisted job searches for FY 2025 and FY 2026 YTD.

American Job Center traffic		
	FY25	FY26
Largo	10805	9207
National Harbor	1641	1319
Suitland YCC	172	135

American Job Center Wagner Peyser Customers		
	FY25	FY26
Largo	25442	7157
National Harbor	210	6
Suitland YCC	4	9

American Job Center Staff Assisted Services		
	FY25	FY26
Largo	7908	2253
National Harbor	437	0
Suitland YCC	0	10

American Job Center Staff Assisted Services FY 2025		
Workshops	Assisted Job Searches	Resume Assistance
1403	66	172

29. Provide the number of Tier I, Tier II, and Tier III job seekers served in FY 2025.

Provide the number of Tier I, Tier II, and Tier III job seekers served in FY 2025.			
Workforce Development Program	Tier I	Tier II	Tier III
CAHA	377	44	0
CWP	153	35	23
EPIC	509	48	16
HAI	189	16	2
PSI	1,388	1,000	9
TALC	329	110	33
CPFA	92	38	4
Encore	334	136	21
PTS	319	190	28
VCC	52	14	5
KEYS	340	96	73
YCC			55,200
AIP	549	1,049	51

30. Please provide participation data for each of EPG's programs for FY 2025 and FY 2026 YTD.

Please provide participation data for each of EPG's programs for FY 2025 and FY 2026 YTD.		
Tier III AIP	FY 2025	FY 2026 YTD
Pre-Apprenticeship Enrollments	15	0
Pre-Apprenticeship Program Completions	6	15
Registered Apprenticeship Enrollments	24	21
Registered Apprenticeship Program Completions	21	7

Tier III Intensive Services Program Enrollment Data			
Workforce Development Program	FY 2025 Enrollments	% to Goal	FY 2026 YTD Enrollments
CAHA	0	0.00%	23
CWP	23	115.00%	13
EPIC	16	53.33%	20
HAI	2	20.00%	0
PSI	9	75.00%	13
TALC	33	110.00%	3
CPFA	4	16.00%	1
Encore	21	84.00%	0
PTS	28	56.00%	9
VCC	5	100.00%	0
KEYS	73	121.67%	32
YCC	39,369	1426.51%	188
AIP	51	196.15%	19

Tier III Intensive Services Occupational Skills Training Completion & Credential Data				
Workforce Development Programs	FY 2025		FY 2026 YTD	
	Occupational Skills Training Enrollment	Occupational Skills Training Completion	Occupational Skills Training Enrollment	Occupational Skills Training Completion
CPFA	3	2	2	2
PTS	16	2	11	6
VCC	9	8	0	1
Encore	21	18	1	3
CAHA	0	0	12	10
EPIC	13	16	17	6
HAI	0	0	0	0
CWP	11	0	15	24
PSI	6	5	0	0
TALC	16	13	4	3
KEYS	23	31	3	2
YCC	0	0	0	0
AIP	45	21	21	11
Total Tier III Intensive Services Occupational Skills Training	163	116	86	68

Tier III Workforce Development Program Placement Data				
Workforce Development Programs	FY 2025		FY 2026 YTD	
	Number of Completers Placed Into Employment	% of Completers Placed into Employment	Number of Completers Placed Into Employment	% of Completers Placed into Employment
CPFA	5	250.00%	0	0.00%
PTS	14	700.00%	3	50.00%
VCC	5	62.50%	0	0.00%
Encore	4	22.22%	1	33.33%
CAHA	8	Unknown	1	10.00%
EPIC	10	62.50%	2	33.33%
HAI	0	Unknown	0	#DIV/0!
CWP	3	Unknown	16	66.67%
PSI	1	20.00%	4	#DIV/0!
TALC	4	30.77%	3	100.00%
KEYS	46	148.39%	12	600.00%
YCC	0	Unknown	0	#DIV/0!
AIP	31	147.62%	22	200.00%
Total Tier III Workforce Development Program Placement Data	131		64	

EMPLOY PRINCE GEORGE'S, INC.

AUDITED FINANCIAL STATEMENTS
AND SUPPLEMENTARY INFORMATION

For the year ended June 30, 2024



EMPLOY PRINCE GEORGE'S, INC.

TABLE OF CONTENTS

	Page
Independent Auditor's Report	1-3
Management's Discussion and Analysis	4-8
Basic Financial Statements	
Statement of Net Position - Entity-wide	9
Statement of Activities - Entity-wide	10
Balance Sheet - General Fund	11
Statement of Revenues, Expenditures, and Changes in Fund Balances - General Fund	12
Notes to Basic Financial Statements	13-23
Required Supplementary Information	
Schedule of Revenues and Expenses - Budget to Actual	24
Other Supplementary Information	
Schedule of Functional Expenditures	25
Uniform Guidance Supplementary Information	
Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>	26-27
Independent Auditor's Report on Compliance for Each Major Federal Program and on Internal Control Over Compliance Required by the Uniform Guidance	28-30
Schedule of Expenditures of Federal Awards	31
Notes to Schedule of Expenditures of Federal Awards	32
Schedule of Findings and Questioned Costs	
Section I - Summary of Independent Public Accountants' Results	33
Section II - Financial Statement Findings	34
Section III - Federal Award Findings and Questioned Costs	35
Section IV - Summary Schedule of Prior Year Findings	35
Management's Corrective Action Plan	36



INDEPENDENT AUDITOR'S REPORT

To the Board of Directors
Employ Prince George's, Inc.
Largo, Maryland

Opinions

We have audited the accompanying financial statements of the governmental activities and the general fund information of Employ Prince George's, Inc. (EPG), a component unit of Prince George's County, Maryland, as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise EPG's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and the general fund information of EPG, as of June 30, 2024, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of EPG, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about EPG's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of EPG's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about EPG's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming an opinion on the financial statements that collectively comprise EPG's basic financial statements. The schedule of expenditures of federal awards, as required by *Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and the schedule of functional expenditures are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The information in the schedule of expenditures of federal awards and the schedule of functional expenditures is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards and the schedule of functional expenditures are fairly stated in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated March 26, 2025, on our consideration of EPG's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of EPG's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering EPG's internal control over financial reporting and compliance.

UHY LLP

Columbia, Maryland
March 26, 2025

MANAGEMENT'S DISCUSSION AND ANALYSIS

EMPLOY PRINCE GEORGE'S, INC.
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the year ended June 30, 2024

Employ Prince George's, Inc. (EPG) is a nonmajor component unit of Prince George's County, Maryland and is responsible for providing workforce intelligence and solutions for job seekers and businesses as well as policy development and workforce activities related to administering services and programs to contribute to the economic vitality of Prince George's County, Maryland. EPG's mission is to improve the local economy by creating a demand-driven workforce system with workforce development programs that deliver qualified workers to businesses, improves the productivity of businesses, and provides job seekers with opportunities for careers in high demand/high growth industries. EPG is the fiscal agent for the Prince George's, Inc. Local Workforce Development Board (WDB) and the responsible entity for policy development and workforce activities related to administering services and programs funded by the Workforce Innovation and Opportunity Act of 2014.

This discussion and analysis of EPG's financial performance provides an overview of EPG's financial activities for the year ended June 30, 2024. It is intended to assist the reader in gaining an overview of EPG, in identifying the financial status of EPG and highlighting changes from the previous year.

FINANCIAL ANALYSIS OF EPG AS A WHOLE

Over time, net position may serve as a useful indicator of a government's financial position. Net position of EPG's governmental activities increased by \$30,218 or 1.3% (\$2.37 million compared to \$2.34 million). Net investment in capital assets, which reflects its investment in capital assets (e.g., leasehold improvements and equipment) less any related outstanding debt used to acquire those assets, decreased by 10.6% (\$1.12 million compared to \$1.25 million). The restricted portion of net position, which represents resources that are subject to external restrictions on how they may be used, increased by 14.8% (\$1.26 million compared to \$1.10 million).

Current assets increased by \$3.4 million or 52% due to a combination of decrease in cash and investments and increase in grants receivable. EPG experienced delays in invoicing for allowable expenses incurred for several grants in the last two months of fiscal year 2024, which were caught up in the first two months of fiscal year 2025.

Capital assets, net decreased \$181,698 or 12.4% compared to the prior year and primarily reflect the impact of current year depreciation exceeding capital spending. See Note 5 of the Notes to the Financial Statements for more information on capital assets.

Current liabilities increased by \$3.3 million or 59% due to an increase in unearned revenue. EPG received several grant funds in advance of incurring allowable expenses. When allowable expenses are incurred, EPG will recognize revenue.

For fiscal year 2024 EPG reported total revenues of \$21.2 million compared to \$18.7 million in 2023, an increase of \$2.5 million or 13.0%. The increase in revenue is due to the receipt of the Blueprint for success grant. Total expenses totaled \$21.2 million in fiscal year 2024 compared to \$18.8 million in 2023, an increase of \$2.4 million or 12.7%. The increase in expenses is due to the additional spending for the Blueprint for success grant. As reported in the Statement of Activities, the cost of all of the governmental activities this year was \$21.2 million. Almost 100% of the costs were paid by other governments and organizations who subsidized those programs with grants and contributions (\$21.0 million). EPG paid for the remaining costs portion of the governmental activities with \$119,569 in investment earnings and \$58,793 in other general revenue.

EMPLOY PRINCE GEORGE'S, INC.
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the year ended June 30, 2024

General Fund

The focus of EPG's general fund is to provide information on near-term inflows, outflows, and balances of nonspendable (such as inventory) and spendable resources. In particular, unassigned fund balance may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

At the end of the current fiscal year, the general fund reported combined ending fund balances of \$1.3 million, which is above last year's reported total of \$1.1 million. The major impact to funding was the receipt of additional grant funds during fiscal year 2024.

General Fund Budgetary Highlights

EPG budgets conservatively. Revenues are budgeted based on historic trends and expected target usage of the funding available. Expenditures are budgeted based on the grant funds available.

General Fund budget exceeded revenues by \$10.6 million, which represents grants funds not used during fiscal year 2024 and carried over to fiscal year 2025. When allowable expenses are incurred, EPG will recognize revenue.

Expenditures similarly were lower than budget by \$10.7 million related to available grant funds not being expended during the fiscal year.

FINANCIAL STRUCTURE

EPG's service delivery model is to serve job seekers and employers through targeted programs. EPG has 7 programs focused on demographics with a focus on barrier removal:

1. Knowledge Equals Youth Success (KEYS) serving Out-of-School Youth
2. Youth Career Connections (YCC) serving In-School Youth
3. Pathways to Success (PTS) service justice-involved persons
4. Career Pathways for All (CPFA) serving Immigrants, Refugees and Asylees
5. ENCORE serving Experienced Workers, 50 and older
6. Veteran Career Connection (VCC) serving veterans and military spouses
7. Covid-19 Workforce Development Recovery Program serving anyone impacted by the pandemic and related disruption to the economy

EPG has 6 Industry Bridge programs focused on employers by industry and their common hiring needs:

1. Capital Area Healthcare Alliance (CAHA)
2. Educational Partnership for Information Technology Careers (EPIC)
3. Construction Works Program (CWP)
4. Professional Services Institute (PSI)
5. Hospitality & Accommodations Institute (HAI)
6. Transportation and Logistics Consortium (TALC)

EPG has one program focused on a specific training model: the Apprenticeship Innovation Program (AIP).

EMPLOY PRINCE GEORGE'S, INC.
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the year ended June 30, 2024

EPG uses a braided funding strategy to fund these programs whereby some restricted grants are tied to one particular program, but most grants are split into "threads" that fund as many programs as have need and each program has a "braid" of multiple grant threads. In FY23 EPG administered 30 distinct funding sources to support its programming including grants, allocations, fee-for-service contracts, and fund-raising drives.

These programs are administered, and funds managed by 19 departments, formed according to function and technical specialty. These departments are:

1. Office of the President-Executive Office
2. Office of the Chief of Staff
3. Career Services
4. Industry Initiatives
5. Youth Services
6. Business Services
7. Intake & Admissions
8. Returning Citizens Affairs
9. Talent Acquisition
10. Education, Training & Assessments
11. Community Development
12. Covid-19 Economic Recovery
13. Workforce Development Board Administration
14. Strategic Development & Development
15. Program Integrity & Data Administration
16. Advocacy & Compliance
17. Contracts & Operations
18. Human Resources and
19. Finance

To better manage the money from 30 grants and other funding sources across 19 departments for use in 14 programs and be able track special "questions" of the funders required in their mandated, customized reporting, EPG's Finance Division uses Blackbaud's Financial Edge (FE) as its primary accounting software. FE is a vigorous database with additional options for tagging data, allowing Finance to expand the accounting system to 7 dimensions.

EPG has aggressively sought to grow its funding to be more diversified, sustainable, and tied to local needs, seeking investment from local governments, residents or nonprofits, and employers or employer groups, not just federal funding.

EMPLOY PRINCE GEORGE'S, INC.
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the year ended June 30, 2024

GASB STATEMENT ON BASIC FINANCIAL STATEMENTS

GASB Statement on Basic Financial Statements – Management Discussion and Analysis for State and Local Governments establishes standards for external financial reporting for state and local governments. EPG classifies its resources for accounting and reporting purposes into the following three net position categories as defined by GASB.

Net Investment in Capital Assets: This component of net position consists of capital assets, net of accumulated depreciation and reduced by any outstanding debt against the acquisition, construction, or improvement of those assets. EPG has no investments in capital assets, significant unspent related debt proceeds, or deferred inflow of resources as of June 30, 2024.

Restricted Net Position: This component of net position consists of constraints placed on net position use through external constraints imposed by creditors, grantors, contributors, or law or regulations of other governments, or constraints imposed by law through constitutional provisions or enabling legislation. EPG has no restricted assets, deferred outflows of resources, liabilities, or deferred inflows of resources as of June 30, 2024.

Unrestricted Net Position: This component of net position consists of net position that does not meet the definition of restricted or net investment in capital assets.

OVERVIEW OF THE FINANCIAL STATEMENTS

This discussion and analysis is intended to serve as an introduction to Employ Prince George's, Inc.'s basic financial statements. EPG's basic financial statements comprise three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements.

Government-wide financial statements

The government-wide financial statements are designed to provide readers with a broad overview of EPG's finances, in a manner similar to a private-sector business. There are two government-wide statements: the statement of net position and the statement of activities.

The statement of net position presents information on all of EPG's assets and deferred outflows of resources, and liabilities and deferred inflows of resources with the difference between them presented as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of EPG is improving or deteriorating.

The statement of activities presents information showing how the government's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods.

On both the Statement of Net Position and the Statement of Activities, all of EPG's functions and programs are classified as public activities. The government-wide financial statements can be found on pages 9–10 of this report

EMPLOY PRINCE GEORGE'S, INC.
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the year ended June 30, 2024

Fund Financial Statements: Balance Sheet and Statement of Fund Revenues, Expenditures and Changes in Fund Balances

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The Fund Balance Sheet and Statement of Fund Revenues, Expenditures and Changes in Fund Balances report information about EPG focusing on near-term inflows and outflows of the spendable resources, as well as on balances of spendable resources available at the end of the fiscal year.

The differences between fund balance and net position, with regard to EPG, are that the fund balance excludes investment in capital assets, deferred inflows and outflows of resources related to the pension and other long-term liabilities, whereas the total net position includes these items. Furthermore, the net investment in capital assets is reported separately from unrestricted net position on the Statement of Net Position. The governmental fund financial statements can be found on pages 11 – 12 of this report.

The basic financial statements are prepared on a modified accrual basis, which means that they measure only current financial resources and uses. EPG's operating activities are reported here, focusing on how money flows in and out with any balances at the end of the fiscal year being available for spending or funding the following year's budget.

NOTES TO FINANCIAL STATEMENTS

The notes provide additional information that is essential to a full understanding of the data provided in the basic financial statements and can be found immediately following the basic financial statements.

OTHER INFORMATION

In addition to the basic financial statements and accompanying notes, this report presents certain required supplementary information concerning EPG's budgetary comparative information for the operating activities.

REQUEST FOR INFORMATION

This financial report is designed to provide a general overview of EPG's finances. Questions concerning any information provided in this report or request for additional information should be addressed to the Chief Financial Officer, Employ Prince George's, Inc., 1801 McCormick Drive, Suite 400, Largo, Maryland 20774.

EMPLOY PRINCE GEORGE'S, INC.
STATEMENT OF NET POSITION - ENTITY-WIDE
June 30, 2024

ASSETS	2024
CURRENT ASSETS	
Cash and investments- unrestricted	\$ 507,309
Cash and investments - restricted	1,564,574
Grants receivable	7,633,457
Accounts receivable	226,778
Prepaid expenses and other assets	102,054
	<hr/>
Total Current Assets	10,034,172
NON-CURRENT ASSETS	
Right-of-use asset for office space	147,225
Property and equipment, net	1,134,653
	<hr/>
Total non-current assets	1,281,878
	<hr/>
TOTAL ASSETS	\$ 11,316,050
	<hr/> <hr/>
LIABILITIES AND NET POSITION	
CURRENT LIABILITIES	
Accounts payable and accrued expenses	\$ 2,441,445
Accrued payroll liabilities	846,582
Operating lease obligations for office space	57,364
Unearned revenue	5,487,684
	<hr/>
Total current liabilities	8,833,075
NON-CURRENT LIABILITIES	
Operating lease obligations for office space, net of current portion	108,537
	<hr/>
Total liabilities	8,941,612
	<hr/>
NET POSITION	
Net investment in capital assets	1,115,977
Restricted	1,258,461
	<hr/>
Total Net Position	2,374,438
	<hr/>
TOTAL LIABILITIES AND NET POSITION	\$ 11,316,050
	<hr/> <hr/>

EMPLOY PRINCE GEORGE'S, INC.
STATEMENT OF ACTIVITIES - ENTITY-WIDE
For the year ended June 30, 2024

	<u>2024</u>
OPERATING REVENUES	
Federal pass through grants	\$ 13,079,537
State grants	3,964,875
County grants	3,194,694
Other grants	36,444
Contributions	225,989
Miscellaneous revenue	<u>58,793</u>
Total operating revenues	<u>20,560,332</u>
OPERATING EXPENSES	
Accounting	178,038
Contractual services	2,971,065
Depreciation	173,423
Dues and subscriptions	95,837
Insurance	22,177
Interest	5,865
Meeting	128,724
Miscellaneous	177,365
Occupancy, facilities, and equipment rentals	966,305
Office supplies	225,849
Other program support	400,649
Outreach	630,648
Participant wages and benefits	124,015
Personnel costs	10,418,452
Repairs and maintenance	57,121
Subgrants	1,755,405
Taxes	77
Technology	355,410
Training	1,838,361
Travel	533,297
Utilities	<u>138,919</u>
Total operating expenses	<u>21,197,002</u>
Net operating loss	<u>(636,670)</u>
NON-OPERATING REVENUES	
In-kind facilities contributed	547,319
Investment income, net	<u>119,569</u>
Total non-operating revenues	<u>666,888</u>
Change in Net Position	30,218
Net Position - Beginning of year	<u>2,344,220</u>
Net Position - End of year	<u>\$ 2,374,438</u>

See notes to financial statements.

EMPLOY PRINCE GEORGE'S, INC.
BALANCE SHEET - GENERAL FUND
 June 30, 2024

	<u>2024</u>
ASSETS	
Cash and investments- unrestricted	\$ 507,309
Cash and investments - restricted	1,564,574
Grants receivable	7,633,457
Accounts receivable	226,778
Prepaid expenses and other assets	<u>102,054</u>
TOTAL ASSETS	<u>\$ 10,034,172</u>
LIABILITIES AND FUND BALANCE	
Accounts payable and accrued expenses	\$ 2,441,445
Accrued payroll liabilities	846,582
Unearned revenue	<u>5,487,684</u>
Total liabilities	<u>8,775,711</u>
FUND BALANCE	
Non-spendable	102,054
Restricted	<u>1,156,407</u>
Total Fund Balance	<u>1,258,461</u>
TOTAL LIABILITIES AND FUND BALANCE	<u>\$ 10,034,172</u>

EMPLOY PRINCE GEORGE'S, INC.
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
GENERAL FUND
For the year ended June 30, 2024

	<u>2024</u>
Revenues	
Federal pass through grants	\$ 13,079,537
State grants	3,964,875
County grants	3,194,694
Other grants	36,444
Contributions	225,989
Miscellaneous revenue	58,793
Investment income, net	119,569
Total revenues	<u>20,679,901</u>
Expenditures	
Current	
Administration	3,801,008
Program services	17,168,707
Debt Service	49,636
Capital Outlay	45,589
Total expenditures	<u>21,064,940</u>
Excess (deficiency) of revenue over (under) expenditures	<u>(385,039)</u>
Other financing sources (uses)	
In-kind facilities contributed	<u>547,319</u>
Total other financing sources (uses)	<u>547,319</u>
Net Change in Fund Balances	162,280
Fund Balance - Beginning of year	<u>1,096,181</u>
Fund Balance - End of year	<u><u>\$ 1,258,461</u></u>

BASIC FINANCIAL STATEMENTS

EMPLOY PRINCE GEORGE'S, INC.
NOTES TO BASIC FINANCIAL STATEMENTS
For the year ended June 30, 2024

NOTE 1 - NATURE OF ORGANIZATION

Employ Prince George's, Inc. (EPG) is a nonprofit organization which was established as a non-stock corporation in Maryland and began operations on July 1, 2018. EPG is responsible for policy development and workforce activities related to administering services and programs funded by the Workforce Innovation and Opportunity Act (WIOA), signed into law July 22, 2014, in Prince George's County, Maryland (PG County). EPG is the bridge between job seekers looking to begin or change careers and businesses looking for skilled workers to maintain competitiveness in a changing labor market.

EPG provides workforce intelligence and solutions for the job seeker and businesses. EPG's mission is to contribute to the economic vitality of Prince George's County by providing a demand-driven system that delivers qualified workers to businesses and by providing job seekers with opportunities for careers in high demand/high growth industries. EPG has allocated its resources to the following programs and supporting services:

Industry: Consistent with EPG's Local Plan, EPG administers the following programs which have an industry-driven focus, and which target specific job concentrations within Prince George's County: Construction Works Program, Hospitality and Accommodations Institute, Capital Area Healthcare Alliance, Educational Partnership for Information Technology Careers, Professional Services Institute, and the Transportation and Logistics Consortium.

Demographic: To best serve priority populations, EPG administers the following targeted programming for specific demographics: Knowledge Equals Youth Success, Youth Career Connections, Pathways to Success, Veteran Career Connection, ENCORE Program for Experienced Workers, Career Pathways for All servicing English-language learners, and COVID-19 Workforce Development Recovery Program.

Management and General: Activities include program oversight, business management, general record-keeping, budgeting, and related administrative activities.

Apprenticeships: To best deliver the apprenticeship training model, EPG administers the Apprenticeship Innovation Program.

NOTE 2 - SIGNIFICANT ACCOUNTING POLICIES

Basis of Accounting

The fund financial statements are prepared using the modified accrual basis of accounting in accordance with accounting principles generally accepted in the U.S (GAAP) for state and local governments. The Governmental Accounting Standards Board (GASB) is responsible for establishing GAAP for state and local governments through its pronouncements (Statements and Interpretations). Revenues are recognized in the accounting period in which they become both measurable and available to finance

EMPLOY PRINCE GEORGE'S, INC.
NOTES TO BASIC FINANCIAL STATEMENTS
For the year ended June 30, 2024

NOTE 2 - SIGNIFICANT ACCOUNTING POLICIES (Continued)

Basis of Accounting (Continued)

expenditures of the current period. Accordingly, revenue is recorded when received in cash, except for revenues that are subject to accrual (generally 60 days after year-end), which are recognized when due. The primary resources that have been treated as susceptible to accrual by EPG are grant revenues.

Expenditures are recorded when the related liability is incurred in the daily operations of EPG, except for compensated absences, which are recorded when payment is due.

Basis of Presentation

The financial statements are a discrete presentation of EPG, which is included as a component unit of the Prince George's County's government-wide financial statements. Although EPG is a legally separate organization, PG County is financially accountable for EPG as the bylaws of EPG established that five of the nine Board of Directors shall be appointed by the Prince George's County Executive.

Measure of Operations

The accompanying statement of revenues, expenditures, and change in net position distinguish between operating and non-operating activities. Operating activities include all revenue and expenses that are an integral part of EPG's programs. Non-operating activities include contributions, in-kind facilities contributions, rental income, and interest income.

Cash and Cash Equivalents

Cash and cash equivalents consist of cash on hand and investment instruments with original maturities of three months or less.

Restricted Cash and Investments

Restricted cash consists of American Rescue Plan Act Funds (ARPA) received in advance for future grant related spending.

Grants Receivable

Receivables from grants are recognized when the underlying eligibility requirements, including time and purpose restrictions have been met. Grants receivable are recorded at their net realizable value, representing amounts due from the State of Maryland, Prince George's County Government, and other grantor agencies. The amounts recorded are based on allowable expenditures incurred or services performed under the terms of the grant agreement. An allowance for doubtful accounts is established if there is objective evidence that some portion of the grant receivables may not be collectible. The allowance is reviewed periodically based on historical collection trends and an assessment of the grantor's financial condition. As of June 30, 2024, there is no allowance for doubtful accounts, based on management's evaluation of the collectability of grants receivable, and the receivables are due in less than one year.

EMPLOY PRINCE GEORGE'S, INC.
NOTES TO BASIC FINANCIAL STATEMENTS
For the year ended June 30, 2024

NOTE 2 - SIGNIFICANT ACCOUNTING POLICIES (Continued)

Capital Assets

Capital assets are defined as assets with initial purchase prices greater than \$5,000 and an estimated useful life in excess of one year. Assets acquired through grant resources are considered to be owned by EPG while such assets are in use under the funded program, or while they are being used for a similar program dependent on whether the various funding sources have a reversionary interest in such assets. Any disposition of restricted assets or any funds derived thereof are subject to grant regulations. Leasehold improvements are amortized over the lives of the respective leases or the service lives of the improvements, whichever is shorter. The straight-line method of depreciation is used for depreciable assets over lives ranging from 5 to 7 years.

Right-of-use lease assets are recognized at the lease commencement date and represent EPG's right to use an underlying asset for the lease term. Right-of-use lease assets are measured at the initial value of the lease liability plus any payments made to the lessor before commencement of the lease term, less any lease incentives received from the lessor at or before the commencement of the lease term, plus any initial direct costs necessary to place the lease asset into service. Right-of-use lease assets are amortized over the shorter of the lease term or useful life of the underlying asset using the straight-line method.

Prepaid Expenses

Payments made to vendors for services that will benefit periods beyond June 30, 2024 are recorded as prepaid expenses. Prepaid expenses are recognized when used in operations.

Accrued Payroll Liabilities

Compensated absences are comprised of unused vacation leave, which is a vested benefit and accrued as earned. Sick and personal leave is granted to employees and is expensed when incurred. Sick and personal leave is not a vested benefit; therefore, no liability for unused sick leave has been recorded. Amounts expected to be paid out of current financial resources are recorded as fund liabilities. As of June 30, 2024, \$355,768 was accrued for compensated absence, which is included with the accrued payroll liabilities on the statement of net position and balance sheet.

Lease Liabilities

The lease liability is recognized at the commencement of the lease term, unless the lease is a short-term lease, below the lease capitalization threshold of \$5,000, or it transfers ownership of the underlying asset. The lease liability is measured at the present value of payments expected to be made during the lease term (less any lease incentives) based on a borrowing rate specified in the contract or implicit rate. The lease term includes the noncancelable period of the lease and extensions EPG is reasonably certain to exercise. EPG monitors changes in circumstances that are expected to significantly affect the amount of a lease liability that may require a remeasurement of its lease.

EMPLOY PRINCE GEORGE'S, INC.
NOTES TO BASIC FINANCIAL STATEMENTS
For the year ended June 30, 2024

NOTE 2 - SIGNIFICANT ACCOUNTING POLICIES (Continued)

Unearned Revenue

Unearned revenue consists of funds received for federal, state, and county grants funds in advance of the related expenditures being incurred. Revenue will be recognized as eligible costs are incurred in accordance with grant agreements. The government is in compliance with all significant grant requirements and continues to monitor grant funding for potential adjustments to revenue recognition and reporting obligations.

Net Position

The financial statements utilize a net position presentation. EPG classifies its resources for accounting and reporting purposes into the following three net position categories as defined by GASB.

Net Investment in Capital Assets: This component of net position consists of capital assets, net of accumulated depreciation, and reduced by any outstanding debt against the acquisition, construction, or improvement of those assets.

Restricted Net Position: This component of net position consists of constraints placed on net position used through external constraints imposed by creditors, grantors, contributors, or law or regulations of other governments or constraints imposed by law through constitutional provisions or enabling legislation. EPG has no deferred outflows of resources, liabilities, or deferred inflows of resources as of June 30, 2024.

Unrestricted Net Position: This component of net position consists of net position that does not meet the definition of restricted or net investment in capital assets.

When both restricted and unrestricted resources are available for use, it is EPG's policy to use restricted resources first, and then unrestricted resources as they are needed, except for capital projects, which use unrestricted resources first.

Fund Balances - Governmental Funds

In the fund financial statements, governmental funds report the following classifications of fund balance:

- **Nonspendable** - includes amounts that cannot be spent because they are either not spendable in form or are legally or contractually required to be maintained intact. All amounts reported as nonspendable as of June 30, 2024, by EPG are nonspendable in form. EPG has not reported any amounts that are legally or contractually required to be maintained intact.
- **Restricted** - includes amounts restricted by external sources (creditors, laws of other governments, etc.) or by constitutional provision or enabling legislation.
- **Committed** - includes amounts that can only be used for specific purposes. Committed fund balance is reported pursuant to resolutions passed by the Board of Directors, EPG's highest level of decision-making authority.

EMPLOY PRINCE GEORGE'S, INC.
NOTES TO BASIC FINANCIAL STATEMENTS
For the year ended June 30, 2024

NOTE 2 - SIGNIFICANT ACCOUNTING POLICIES (Continued)

Fund Balances - Governmental Funds (Continued)

- Assigned - includes amounts that EPG intends to use for a specific purpose, but do not meet the definition of restricted or committed fund balance. Under EPG's adopted policy, amounts may be assigned by the President.
- Unassigned - includes amounts that have not been assigned to other funds or restricted, committed or assigned to a specific purpose within the General Fund. EPG reports all amounts that meet the unrestricted General Fund Balance Policy described below as unassigned.

When an expenditure is incurred for purposes for which both restricted and unrestricted fund balance is available, EPG considers restricted funds to have been spent first. When an expenditure is incurred for which committed, assigned, or unassigned fund balances are available, EPG considers amounts to have been spent first out of committed funds, then assigned funds, and finally unassigned funds, as needed, unless EPG's Board has provided otherwise in its commitment or assignment actions.

Budgetary Data

Budgets are adopted on a basis consistent with U.S. generally accepted accounting principles. Annual budgets are adopted by EPG's board of directors. Budgeted revenue and expenditures represent the originally adopted budget, as modified by amendment during the year. The Federal and State aided program expenditures are limited to the amount awarded for the associated grant programs.

Use of Estimates

The preparation of the financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenditures during the reporting period. Actual results could differ from those estimates.

Investments

EPG records investments at fair value as of the date of the statement of net position. Interest, dividends, and realized gains and losses are recorded as revenue when received. Investment advisor fees are recorded as expenses when incurred. Realized and unrealized gains and losses are reported as a component of investment income (losses) in the statement of activities.

EMPLOY PRINCE GEORGE'S, INC.
NOTES TO BASIC FINANCIAL STATEMENTS
For the year ended June 30, 2024

NOTE 2 - SIGNIFICANT ACCOUNTING POLICIES (Continued)

Fair Value Measurements

In accordance with accounting standards for fair value measurements for financial assets and liabilities measured on a recurring basis, EPG has categorized its applicable financial instruments into a required fair value hierarchy. The fair value hierarchy gives the highest priority to quoted prices in active markets for identical assets or liabilities (Level 1) and the lowest priority to unobservable inputs (Level 3).

If the inputs used to measure the financial instruments fall within different levels of the hierarchy, the categorization is based on the lowest level input that is significant to the fair value measurement of the instrument.

Applicable financial assets and liabilities are categorized based on the inputs to the valuation techniques, as follows:

Level 1: Inputs based on quoted prices (unadjusted) in active markets for identical assets or liabilities accessible at the measurement date.

Level 2: Inputs other than quoted prices included in Level 1 that are observable for the asset or liability, either directly or indirectly, such as quoted prices for similar assets or liabilities in active markets.

Level 3: Unobservable inputs for the asset or liability, including the reporting entity's own assumptions in determining the fair value measurement.

NOTE 3 - CONCENTRATIONS

Support and Revenue

EPG received approximately 95% of its revenue from two government agencies during the year ended June 30, 2024. Thus, EPG's funding is vulnerable to changes in the legislative priorities of federal, state, and local governments.

Custodial Credit Risk

Custodial credit risk for deposits is the risk that, in the event of the failure of a depository financial institution, EPG will not be able to recover deposits or collateral securities that are in the possession of an outside party. Deposits include bank accounts. Deposits at financial institutions were fully insured or collateralized at year-end, up to the Federal Deposit Insurance Corporation's insured limits. As of June 30, 2024, deposits at financial institutions totaled approximately \$985,551.

EMPLOY PRINCE GEORGE'S, INC.
NOTES TO BASIC FINANCIAL STATEMENTS
For the year ended June 30, 2024

NOTE 4 - Investments

Credit Risk

EPG does not have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from credit risks. EPG's policy limits its investments in U.S. government and agency Securities, corporate notes and bonds, treasury bills, money market funds, commercial paper, banker's acceptances, and certificates of deposit.

Interest Rate Risk

EPG does not have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates.

Foreign Currency Risk

EPG's investments are not exposed to foreign currency risk.

Investments consisting of equities, and exchange-traded funds, are stated at fair value based on quoted prices in active markets (all Level 1 measurements). Money market funds are reported at amortized cost. EPG had the following investments and maturities as of June 30, 2024:

<u>Investment Type</u>	<u>Total</u>	<u>Maturities</u>
Money Market Funds	\$ 449,244	N/A
Equities	511,183	N/A
Exchange-traded Funds	239,574	N/A
Total Investments	<u>\$ 1,200,001</u>	

NOTE 5 - PROPERTY AND EQUIPMENT

	<u>2023</u>	<u>Additions</u>	<u>Deductions/ Transfers</u>	<u>2024</u>
Equipment	\$ 494,246	\$ 45,589	\$ -	\$ 539,835
Leasehold Improvements	1,027,423	-	-	1,027,423
Right-of-Use assets - Leased Office	375,140	-	-	375,140
Total Property, Plant, and Equipment	1,896,809	45,589	-	1,942,398
Less: Accumulated Depreciation - Equipment	145,945	104,928	-	250,873
Less: Accumulated Depreciation - Leasehold Improvements	113,237	68,495	-	181,732
Less: Accumulated Amortization - Leased Office	174,051	53,864	-	227,915
Capital Assets, Net	<u>\$ 1,463,576</u>	<u>\$ (181,698)</u>	<u>\$ -</u>	<u>\$ 1,281,878</u>

Depreciation and amortization expense totaled \$227,287 for the year ended June 30, 2024.

EMPLOY PRINCE GEORGE'S, INC.
NOTES TO BASIC FINANCIAL STATEMENTS
For the year ended June 30, 2024

NOTE 6 - GRANTS AND ACCOUNTS RECEIVABLE

Grants and accounts receivable by resource provider are as follows as of June 30, 2024:

Federal pass through grants	\$ 4,171,799
State of Maryland - direct grants	3,278,454
Prince George's County - direct grants	50,591
RSA Reimbursable AJC	226,778
Others	<u>132,613</u>
Total	<u>\$ 7,860,235</u>

NOTE 7 - LINE OF CREDIT

On August 29, 2018, EPG obtained a \$250,000 bank line of credit, which is due on demand. The line of credit is secured by the organization's bank accounts. Amounts borrowed under this agreement bear interest at the bank's prime rate plus 3.5%. No amounts payable were outstanding at June 30, 2024.

NOTE 8 - RETIREMENT PLAN

EPG sponsors a 401(k) plan, which covers all eligible employees who are at least 21 years old and have completed six months of service. Eligible employees may contribute a percentage of their pre-tax annual compensation, as defined in the Plan, to the maximum permitted by the Internal Revenue Code. Under the terms of the plan, EPG will make safe harbor non-elective contributions to the eligible participants' accounts in an amount equal to 5% of their annual compensation.

For the year ended June 30, 2024, employer contributions made by EPG totaled \$277,113 and are included with personnel costs on the statement of revenues, expenditures, and change in net position.

NOTE 9 - UNEARNED REVENUE

Unearned revenue was \$5,487,684 as of June 30, 2024, which includes primarily \$1,653,781 of Blueprint for success funds from the Prince George's County Public School, \$1,540,474 of ARPA funds from the Maryland Department of Labor, \$904,277 from Prince George's County, and the remaining from various other grantors.

EMPLOY PRINCE GEORGE'S, INC.
NOTES TO BASIC FINANCIAL STATEMENTS
For the year ended June 30, 2024

NOTE 10 - OFFICE LEASE - American Job Center National Harbor

On February 1, 2020, Employ Prince George's, Inc. entered into an operating lease agreement, effective from February 1, 2020 through January 31, 2027, for office space in National Harbor Oxon Hill, Maryland. The lease has a monthly base rent of \$4,625, plus utilities. EPG has the option to extend this lease for two years, at a monthly rate.

EPG used the incremental borrowing rate, which was 3.04%, as the discount rate to calculate the present value of future lease payments. The rent increases in future years are being allocated on a straight-line basis over the term of the lease as an offset against each period's occupancy expenditures. EPG amortizes the ROU asset on a straight-line basis over the individual lease terms.

The following table summarized the balance sheet classification of the ROU lease asset and the related lease liability for the year ended June 30, 2024.

Right-of-use asset - operating

	<u>Right-of-Use Asset</u>
Office Space	\$ 375,140
Less: Accumulated Amortization	<u>227,915</u>
	<u>\$ 147,225</u>

As of June 30, 2024, the liability related to the operating lease was as follows:

Lease liability - operating

Current Portion	\$ 57,364
Long-term Portion	<u>108,537</u>
	<u>\$ 165,901</u>

Future minimum lease payments, including the two-year extension, are as follows for the years ending June 30:

	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2025	\$ 57,364	\$ 4,303	\$ 61,667
2026	67,942	2,358	70,300
2027	<u>40,595</u>	<u>412</u>	<u>41,007</u>
Total minimum lease payments	<u>\$ 165,901</u>	<u>\$ 7,073</u>	<u>\$ 172,974</u>

EMPLOY PRINCE GEORGE'S, INC.
NOTES TO BASIC FINANCIAL STATEMENTS
For the year ended June 30, 2024

NOTE 11 - RESOURCE SHARING AGREEMENT

Since July 2, 2018, EPG, as the fiscal agent of the Prince George's County Workforce Development Board, has been a signatory on a Memorandum of Understanding to participate in the American Job Center-Largo with other entities as required by law and to fund the activities of the Center via a Resource Sharing Agreement (RSA). The most recent RSA covered the year ending June 30, 2024 and agreed-upon costs are allocated to the partners based on the net usable square footage assigned to each partner, the number of partner staff assigned to the center and, in some cases, split equally. EPG pays the majority of the costs of the center and each partner pays EPG for their share. As of June 30, 2024, the amount due from partner organizations was \$226,778, which is reported as accounts receivable in the statement of net position and balance sheet. During the fiscal year ended June 30, 2024, EPG received \$547,319 of in-kind rent from the County.

NOTE 12 - RECONCILIATION BETWEEN FUND STATEMENTS AND ENTITY-WIDE STATEMENTS:

The only basis of difference between the fund statements and the entity-wide statements relates to capital assets.

The following is the conversion from the balance sheet to the statement of net position:

Net Position - Entity Wide	\$ 2,374,438
Capital assets used in the governmental activities are not current financial resources and, therefore, are not reported as assets in the fund financial statements.	
Cost of Capital Assets	(1,567,258)
Right-of-Use Asset for Office Space	(147,225)
Less- Accumulated Depreciation	<u>432,605</u>
	(1,281,878)
Long-term liabilities are not due and payable in the current period and therefore are not reported as liabilities in the funds.	
Lease Liability	<u>165,901</u>
Fund Balance	<u>\$ 1,258,461</u>

EMPLOY PRINCE GEORGE'S, INC.
NOTES TO BASIC FINANCIAL STATEMENTS
For the year ended June 30, 2024

**NOTE 12 - RECONCILIATION BETWEEN FUND STATEMENTS AND ENTITY-WIDE STATEMENTS:
(Continued)**

The following is the conversion from the statement of revenues, expenditures, and changes in fund balance to the statement of activities

Change in net position	\$ 30,218
------------------------	-----------

Capital outlays are reported in the fund statements as expenditures. However, in the statement of activities, the cost of those assets is allocated over the estimated useful lives as depreciation expense.

Capital outlay, net of disposals and related proceeds	(45,589)
Depreciation expense	173,423
	<u>127,834</u>

Expenses (Income) reported in the statement of activities do not require the use of current financial resources and therefore are not reported as expenditures (income) in the governmental funds	53,864
---	--------

Net repayment and recognition of capital lease principal is an expenditure in the governmental funds, but these changes reduce long-term liabilities in the statement of net position and do not affect the statement of activities.

Principal payments on lease liability	<u>(49,636)</u>
---------------------------------------	-----------------

Change in fund balance	<u>\$ 162,280</u>
------------------------	-------------------

NOTE 13 - SUBSEQUENT EVENTS

EPG has performed a review of events subsequent to the balance sheet date through March 26, 2025, the date the financial statements were available to be issued.

REQUIRED SUPPLEMENTARY INFORMATION

EMPLOY PRINCE GEORGE'S, INC.
SCHEDULE OF REVENUES AND EXPENSES - BUDGET TO ACTUAL
For the year ended June 30, 2024

	Original Budget	Budget Revised	Actual	Variance Positive (Negative)
Revenue				
WIOA Adult	\$ 3,038,386	\$ 3,038,386	\$ 2,738,001	\$ (300,385)
WIOA DW	2,704,274	2,704,274	2,280,804	(423,470)
WIOA Youth	3,430,573	3,430,573	2,432,367	(998,206)
ARPA MD	4,059,219	4,059,219	2,849,119	(1,210,100)
Blueprint	6,443,753	6,443,753	2,910,484	(3,533,269)
Summer Youth Connection	304,150	304,150	304,172	22
Racing Commission	581,600	581,600	495,278	(86,322)
Dept of Commerce	250,000	250,000	122,402	-
Bond Bill	200,000	200,000	62,889	(137,111)
County	1,989,600	1,989,600	1,806,281	(183,319)
County FY23	197,294	197,294	286,705	89,411
County - Donated Rent	-	-	547,319	-
County Reentry	302,000	302,000	47,763	(254,237)
RCAD	1,366,000	1,366,000	353,565	(1,012,435)
Dept of Family Services	214,625	214,625	214,535	(90)
VLT 23	63,509	63,509	69,648	6,139
Video Lottery Terminal	637,700	637,700	485,755	(151,945)
County ARPA22	2,073,913	2,073,913	1,385,614	(688,299)
County ARPA23	3,892,862	3,892,862	1,393,633	(2,499,229)
Pro-Logis/JFF	30,000	30,000	2,708	-
CAEL CER	17,500	17,500	34,410	-
CWEI	12,140	12,140	92,769	80,629
Others	-	-	310,999	310,999
	<u>31,809,098</u>	<u>31,809,098</u>	<u>21,227,220</u>	<u>(10,991,217)</u>
Total revenue				
Expenditures				
Personnel	12,558,617	12,558,617	10,437,907	(2,120,710)
Staff Travel & Prof'l Dev	545,786	545,786	584,479	38,693
Participant Costs	6,181,421	6,181,421	2,351,266	(3,830,155)
Software, Supplies & Equip	1,599,108	1,599,108	699,863	(899,245)
Subgrants & Contractual	9,469,085	9,469,085	4,904,508	(4,564,577)
Facilities & Outreach	1,455,081	1,455,081	2,057,972	602,891
Others	-	-	161,007	161,007
	<u>31,809,098</u>	<u>31,809,098</u>	<u>21,197,002</u>	<u>(10,612,096)</u>
Total expenditures				
Change in Net Position	-	-	30,218	30,218
Net Position - Beginning of year	<u>1,526,480</u>	<u>1,595,138</u>	<u>2,344,220</u>	<u>749,082</u>
Net Position - End of year	<u>\$ 1,526,480</u>	<u>\$ 1,595,138</u>	<u>\$ 2,374,438</u>	<u>\$ 779,300</u>

OTHER SUPPLEMENTARY INFORMATION

EMPLOY PRINCE GEORGE'S, INC.
SCHEDULE OF FUNCTIONAL EXPENDITURES
For the year ended June 30, 2024

	<u>Total Program Services</u>	<u>Management and General</u>	<u>Fundraising</u>	<u>Total</u>
Personnel costs:				
Salaries and wages	\$ 6,092,087	\$ 1,742,786	\$ -	\$ 7,834,873
Fringe benefits and payroll taxes	1,967,591	615,988	-	2,583,579
Total personnel costs	8,059,678	2,358,774	-	10,418,452
Accounting and Legal	10,000	168,038	-	178,038
Contractual services	2,621,962	349,103	-	2,971,065
Dues and subscriptions	70,002	25,835	-	95,837
Insurance	15,093	7,084	-	22,177
Depreciation	104,928	68,495	-	173,423
Interest	-	5,865	-	5,865
Meeting	84,421	44,303	-	128,724
Miscellaneous	16,742	160,623	-	177,365
Occupancy, facilities, and equipment rentals	807,360	158,945	-	966,305
Office supplies	167,055	58,794	-	225,849
Other program support	393,622	7,027	-	400,649
Outreach	622,124	8,524	-	630,648
Participant wages and benefits	124,015	-	-	124,015
Repairs and maintenance	42,345	14,776	-	57,121
Subgrants	1,755,405	-	-	1,755,405
Taxes	10	67	-	77
Technology	211,350	144,060	-	355,410
Training	1,812,451	25,910	-	1,838,361
Travel	365,728	167,569	-	533,297
Utilities	111,703	27,216	-	138,919
Total expenditures	<u>\$ 17,395,994</u>	<u>\$ 3,801,008</u>	<u>\$ -</u>	<u>\$ 21,197,002</u>

**UNIFORM GUIDANCE
SUPPLEMENTARY INFORMATION**



**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL
OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS
BASED ON AN AUDIT OF FINANCIAL STATEMENTS
PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

Board of Directors
Employ Prince George's, Inc., Inc.
Largo, Maryland

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities and the general fund information of Employe Prince George's, Inc. (EPG), as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise EPG's basic financial statements, and have issued our report thereon dated March 26, 2025.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered EPG's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of EPG's internal control. Accordingly, we do not express an opinion on the effectiveness of EPG's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements, on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. We identified certain deficiencies in internal control, described in the accompanying schedule of findings and questioned costs as item 2024-001 that we consider to be a material weakness.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether EPG's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

EPG's Response to Findings

Government Auditing Standards requires the auditor to perform limited procedures on EPG's response to the findings identified in our audit and described in the accompanying schedule of findings and questioned costs. EPG's response was not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

Purpose of This Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

UHY LLP

Columbia, Maryland
March 26, 2025



**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR
FEDERAL PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE
REQUIRED BY THE UNIFORM GUIDANCE**

Board of Directors
Employ Prince George's, Inc.
Largo, Maryland

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Employ Prince George's, Inc.'s (EPG)'s compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of EPG's major federal programs for the year ended June 30, 2024. EPG's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, EPG complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2024.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of EPG and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of EPG's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to EPG's federal programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on EPG's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about EPG's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding EPG's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of EPG's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of EPG's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control over Compliance

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies may exist that were not identified. However, as discussed below, we did identify certain deficiencies in internal control over compliance that we consider to be material weaknesses.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis.

A significant deficiency in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

Government Auditing Standards requires the auditor to perform limited procedures on EPG's response to the internal control over compliance findings identified in our compliance audit described in the accompanying schedule of findings and questioned costs. EPG's response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

UHY LLP

Columbia, Maryland
March 26, 2025

EMPLOY PRINCE GEORGE'S, INC.
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the year ended June 30, 2024

Federal Grantor/Pass-Through Grantor/ Program Title	Federal Assistance Listing Number	Grant Number	Federal Expenditures	Amount Passed Through to Subrecipients
U.S. Department of Labor, Employment and Training Administration				
Pass-Through Programs from:				
Maryland Department of Labor, Licensing and Regulation				
Workforce Innovation and Opportunity Act Cluster				
Workforce Innovation and Opportunity Act - Adult Program	17.258	F36-PG-FY23-A P46-PG-PY23-A P46-PG-FY24-A	\$ 2,726,185	\$ 109,795
Workforce Innovation and Opportunity Act - Youth Activities	17.259	F36-PG-FY22-Y P46-PG-PY23-Y	2,431,524	1,066,362
Workforce Innovation and Opportunity Act - Dislocated Worker Formula Grants	17.278	F36-PG-FY23-D P46-PG-PY23-D P46-PG-FY24-D	<u>2,277,145</u>	<u>109,795</u>
Total Workforce Innovation and Opportunity Act			<u>7,434,854</u>	<u>1,285,952</u>
Total U.S. Department of Labor, Employment and Training Administration			<u>7,434,854</u>	<u>1,285,952</u>
U.S. Department of Treasury				
Pass-Through Programs from:				
Maryland Department of Labor, Licensing and Regulation Coronavirus State and Local Fiscal Recovery Funds (SLFRF)				
	21.027	PG-ARPA II	2,849,119	195,717
Pass-Through Programs from:				
Prince George's County, Maryland: Coronavirus State and Local Fiscal Recovery Funds (CSLFRF)				
	21.027	None provided	1,385,614	-
Coronavirus State and Local Fiscal Recovery Funds (CSLFRF)	21.027	None provided	<u>1,393,633</u>	<u>-</u>
Total U.S. Department of Treasury			<u>5,628,366</u>	<u>195,717</u>
TOTAL FEDERAL EXPENDITURES			<u>\$ 13,063,220</u>	<u>\$ 1,481,669</u>

EMPLOY PRINCE GEORGE'S, INC.
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the year ended June 30, 2024

NOTE 1 - BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards (the "Schedule") includes the federal award activity of Employ Prince George's, Inc. under programs of the federal government for the year ended June 30, 2024. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of Employ Prince George's, Inc., it is not intended to and does not present the financial position and changes in net position of Employ Prince George's, Inc.

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported on the Schedule are reported on the modified accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

NOTE 3 - INDIRECT COST RATE

Employ Prince George's, Inc. has elected to use the 10 percent de minimis indirect rate as allowed under the Uniform Guidance.

NOTE 4 - PROGRAM CLUSTERS

The following programs in the accompanying schedule of expenditures of federal awards are considered to be a cluster of programs in accordance with the Uniform Guidance for purposes of determining current year major programs. The Workforce Investment Opportunity Act (WIOA) program cluster includes the WIOA Adult Program ALN No. 17.258, the WIOA Youth Activities ALN No. 17.259, and the WIOA Dislocated Worker Formula Grants ALN No. 17.278.

EMPLOY PRINCE GEORGE'S, INC.
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For the year ended June 30, 2024

SECTION I. SUMMARY OF INDEPENDENT PUBLIC ACCOUNTANT'S RESULTS

Financial Statements

Type of Independent Public Accountants' report issued on whether the financial statements were prepared	Unmodified
Internal control over financial reporting:	
• Material weakness(es) identified?	Yes
• Significant deficiency(ies) that are not considered to be material weakness	None Reported
Noncompliance material to financial statements noted?	No

Federal Awards

Type of Independent Public Accountants' report issued on compliance for major program	Unmodified
Internal control over major program:	
• Material weakness(es) identified?	No
• Significant deficiency(ies) identified that are not considered to be material weakness(es)?	No
Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)?	No

Identification of major federal program:

Assistance Listing #: 21.027 Coronavirus State and Local Fiscal Recovery Funds (CSLFRF)	
Dollar threshold used to distinguish between type A and Type B programs	\$ 750,000
Auditee qualified as a low-risk auditee:	No

EMPLOY PRINCE GEORGE'S, INC.
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For the year ended June 30, 2024

SECTION II. FINANCIAL STATEMENT FINDINGS

Material Weakness

Finding 2024-001: Material Weakness over Financial Reporting

Criteria: Management is responsible for establishing and maintaining an adequate system of internal control over financial reporting, including recording all events and transactions. This also includes timely year-end financial reporting close.

Condition: During our audit of the financial statements for the fiscal year ended June 30, 2024, we identified and proposed several material journal entries that were necessary to correct misstatements in EPG's financial records. These adjustments impacted key financial statement balances, including grant receivables, grant revenues, and unearned revenue.

Context and Effect: The noted issues regarding material journal entries could result in inaccurate financial reporting, impacting stakeholders' ability to rely on the financial statements for decision-making. Additionally, reliance on external auditors to identify and correct significant misstatements may indicate a lack of sufficient financial oversight.

Cause: Management did not perform year-end account reconciliations, which led to errors and misstatements in the financial records that required material audit adjustments. The lack of reconciliation resulted in undetected discrepancies in key account balances prior to the audit.

Identification as a Repeat Finding, if Applicable: No.

Recommendation: We recommend that management strengthen its internal control processes over financial reporting, including:

- Implementing a thorough review and reconciliation process prior to the preparation of financial statements.
- Providing additional training to accounting personnel on proper accounting principles and financial reporting requirements.
- Ensuring that management performs a detailed review of journal entries before financial statements are finalized.
- Considering additional oversight mechanisms, such as periodic internal audits or external financial reviews, to identify and correct potential misstatements before the audit process.

Responsible Official: Chief Financial Officer of EPG

Views of Responsible Official and Planned Corrective Action: Management concurs with the audit finding. See the accompanying management's corrective action plan for planned corrective action.

EMPLOY PRINCE GEORGE'S, INC.
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For the year ended June 30, 2024

SECTION III. Federal Awards Findings and Questioned Costs

None

SECTION IV. Summary Schedule of Prior Year Findings

None



EMPLOY PRINCE GEORGE'S
1801 McCormick Drive, Suite 400,
Largo, Maryland 20774
www.employpg.org
(301) 618-8400

Walter L. Simmons, President

MANAGEMENT'S CORRECTIVE ACTION PLAN

Finding 2024-001: Material Weakness over Financial Reporting

We agree with the auditor's comments. During the year ended June 30, 2024, EPG experienced turnover in key positions and began moving away from manual processes that needed to be automated.

EPG's finance team will plan to complete the annual close process for the year ended June 30, 2025 in sufficient time to allow the audit report to be submitted prior to the Uniform Guidance deadline within nine months after fiscal year-end (or due within 30 days from receipt of the auditor's report).

The above corrective action plans have been confirmed by management of Employ Prince George's, Inc.

Jeffrey Dufresne
Chief Financial Officer



DIVISION OF WORKFORCE DEVELOPMENT
AND ADULT LEARNING
100 S. Charles Street, Suite 2000, Tower I
Baltimore, MD 21201

**REMOTE FISCAL COMPREHENSIVE MONITORING AND COMPLIANCE REVIEW
WORKFORCE INNOVATION AND OPPORTUNITY ACT
EMPLOY PRINCE GEORGES, INC. (EPG)
FINAL REPORT FY'24**

GRANTS MONITORED: WIOA and Discretionary

CLOSED GRANTS:

P36-PG-PY22-Workforce Innovation and Opportunity Act (SYC Closed 04/02/2024)

OPEN GRANTS:

PG-ARPA-PY21-Workforce Innovation and Opportunity Act
P26-PG-FY22-A-Workforce Innovation and Opportunity Act
P26-PG-FY22-D-Workforce Innovation and Opportunity Act
P26-PG-PY21-D-Workforce Innovation and Opportunity Act
P36-PG-PY22-Y-Workforce Innovation and Opportunity Act
P36-PG-PY22-D-Workforce Innovation and Opportunity Act
P36-PG-FY23-Workforce Innovation and Opportunity Act(A&B)
P56-PG-FY255-Workforce Innovation and Opportunity Act (REI Grant)
PG-ARPA II-Workforce Innovation and Opportunity Act

STATE FISCAL MONITORS: Alphonsus Ogbaekwe, Lead Fiscal Compliance Monitor
Olugbemiga Akinsola, Fiscal Compliance Monitor

LWDA STAFF: Walter Simmons, Chief Executive Officer
Jeffery Dufresne, Chief Financial Officer
Brian Morgan, Senior Accountant
Ericka Stevens, Manager of Administration & Contract

PERIOD REVIEWED: July 01, 2023, through June 30, 2024

DATE OF REVIEW: May 01, 2024, through May 30, 2024

DATE OF DRAFT REPORT: May 30, 2025

DATE OF FINAL REPORT: TBA

ENTRANCE CONFERENCE: Remote

EXIT CONFERENCE: TBA

TOPICS COVERED:

Scope of Monitoring:

The Fiscal Monitor conducts a material observation of all expenditures using WIOA funds and any discretionary funds passed through the Maryland Department of Labor (MDLABOR) under the Division of Workforce Development and Adult Learning (DWDAL). The Monitoring will be conducted using Local Area Plans, MOU, RSA, Cost Allocations, Cost Principles, Financial Reports, QSR, and Budget Narratives, as well as WIOA regulations and Uniform Guidance.

Purpose:

The purpose of the Workforce Investment and Opportunity Act (WIOA) monitoring is to ensure the integrity of the WIOA system, to assess compliance with applicable laws and regulations, and to identify successful methods and best practices that serve to enhance the financial system and internal controls of LWDA areas. However, the overall objective of the review is to determine if a sub-recipient of State grant funds obligated, expended, and used the grant funds in accordance with the approved grant application and applicable federal statutes and cost principles.

To comply with this requirement, the Division of Workforce Development and Adult Learning Monitoring Unit conducts an annual risk assessment of all sub-recipients, including local educational agencies, to determine their potential risk of noncompliance. The monitor will assign a risk level of Low, Medium, or High to the sub-recipient based on the outcome of the risk assessment analysis.

To achieve this purpose, the Unit will collect, observe, review, analyze, investigate, interpret financial performance, assess compliance with applicable laws and regulations, and identify continuous improvement processes. We will insist that when root causes are identified and understood by all parties, they must be corrected in a timely manner. In addition to satisfying federal mandates for oversight and assurances, we will look to see if policies are being followed, as it is critical to ensuring a continuous improvement cycle.

Annual Monitoring Reports assess:

- Are policies achieving their fiscal objectives?
- Have policies successfully directed the intended outcome of the financial management?
- Are the assumptions and objectives behind policies still relevant to fiscal operations?
- Are the targets set in the budget agreement being achieved?
- Is the Resource Sharing Agreement being implemented according to the signed agreements with Partners?

Process:

Before the initial review, the Fiscal Monitor requested documentation from the organization to support grant expenditures, including a general ledger, transaction details, a chart of accounts, invoices, and payroll journal. Monitoring review is coordinated to align with the DWDAL Monitoring Plan process for communication and procedures. The state reviewer employed the American Job Center Fiscal Questionnaire to document monitoring activities. To begin the observation, a desk review is conducted whereby Quarterly Status Reports,

MOU, and RSA, and other financial reports are reviewed. Moreover, the local plans and internal control procedures are reviewed.

The review also focused on the findings in the prior year's Fiscal Compliance Review Report.

REVIEW OF LAST YEAR'S SINGLE AUDIT FINDINGS: None

REVIEW OF PRIOR YEAR FISCAL MONITORING FINDINGS:

FINDING 1: Stevens Amendment language not stated correctly on the website under "funding disclosure". It identifies other federal funding not specific to the US DOL and excludes the Workforce Innovation and Opportunity Act funding sources.

REVIEW OF PRIOR YEAR FISCAL MONITORING REQUIRED ACTIONS: Finding 1 has not been resolved

Methodology:

The Employ Prince George's **REMOTE** fiscal compliance monitoring was conducted with the collaboration of the EPG financial management team; the Director of Finance and Staff Accountant were responsible for providing the State of Maryland Fiscal Compliance Monitoring team with documents for the review. Compliance determinations were based on email discussions through data collection, testing, and analysis of the documents provided by the WIOA, ARPA, NDWG, and other discretionary grants. Each document was tested for reasonableness, accuracy, and material weakness.

The documents reviewed are as follows:

- Current Organizational Chart (s)
- Current Chart of Accounts - Funding Stream
- Linking Spreadsheets in support of your most recent invoice submitted
- Cost Pool Distribution Worksheets for the period
- Accrual Worksheets in support of your most recent invoice submitted
- Unliquidated Obligation worksheet
- Status of Obligations worksheets
- Current budget for each funding stream
- Line-item cost center reports from July 01, 2023 through December 31, 2024
- Transaction details July 01, 2023 through December 31, 2024
- Payroll Register July 01, 2023 through December 31, 2024
- Latest Bank Reconciliation July 01, 2023 through December 31, 2024
- Check Register July 01, 2024 through December 31, 2024
- Current Procurement Records July 01, 2023 through December 31, 2024
- Most Recent Audit Report, fiscal year ended July 31, 2024
- Bank Statements for the period July 01, 2023 through December 31, 2024

(2 CFR 200.302) FINANCIAL MANAGEMENT:

The regulations state that each state government and its sub-recipients must follow state laws and procedures and have systems that stress pertinent policies and procedures that emphasize the management of federally funded grants. Sub-recipients must ensure that they use the grant only for the intended purpose in compliance with the federal award requirements.

The Fiscal Monitors reviewed and tested the audit trail for EPG in support of the expenditure and obligation figures reported to MDLABOR for the fiscal quarter ending June 30, 2024. The Fiscal Monitors ascertained that the reported figures were accurate and reasonable.

However, in reviewing the EPG training and travel expenditures, it is noted as a reference to this report that the organization has spent a significant amount on staff travel and training beyond what was budgeted. Travel and training costs may be allowed; however, it is believed that it may not be reasonable since the same staff appear on many out-of-state trips throughout the year. EPG needs to ensure that staff training and travel align with organizational award objectives and that those expenditures fall within the allocated budget for staff development/training and travel. Fiscal Monitors could not conclusively state that any laws had been abused. Moreover, there were no indications in the Quarterly Status Report or file that a budget adjustment had been requested or made.

The Fiscal Monitor reviewed the following accounting documents:

(2 CFR 200.305) Cash Disbursement & Check Register for the period ending June 30, 2024:

The Fiscal Monitors reviewed the cash management activity for FY'24. As a note to the report, EPG utilizes the cash reimbursement method of payment for funding its programs. Fiscal Monitors also verified EPG cash requestion and expenditure records and matched MD Labor/DWDAL's fiscal records, the QSR. No inconsistencies were observed for the randomly selected quarters. EPG appears to be following federal requirements for cash disbursement. However, there is still a concern about using funds from ARPA funding to train staff who work with the newly created not-for-profit organization.

(47 CFR 32.13(a)) General Ledger:

The Fiscal Monitors reviewed the General Ledger postings and compared them with detailed transactions from July 01, 2022, through June 30, 2024, using the chart of accounts system that was categorized by each funding source. Fiscal Monitors sampled over 150 invoices for further review. The document is updated monthly and appears to be an effective financial management tool for tracking. The documents seem to reflect EPG's fiscal activities for the period under review.

(200.306) Program Cost Pool Distribution worksheet for the period ending June 30, 2024:

The Fiscal Monitor noted that EPG has two cost pools.

1. Program Cost Pool
2. Administrative Cost Pool.

The Fiscal Monitor determined that the administrative and the program cost pool allocation methods for FY'24 were based on time distribution. This method complies with WIOA regulations and uniform guidance.

Chart of Accounts:

The Fiscal Monitor noted that the EPG Chart of Accounts appears to be an effective management tool for tracking MD Labor-funded grants. This document was complete and up to date.

Organizational Chart:

The Fiscal Monitors were given an organizational chart for EPG that included each employee paid with WIOA funds. This document was complete and up to date.

(200.430-431) Salary and Fringe Benefits Limitation for the period ending June 30, 2024:

The Fiscal Monitor reviewed the salaries for the fiscal year ending June 30, 2024, and determined that none of the EPG staff salaries exceeded the salary and bonus cap of \$221,900 for the year ending.

Payroll Distribution and Timesheets Report:

The Fiscal Monitors reviewed and copied Payroll Registers, timesheets, and backup documentation for the following payrolls: July, August, September, November 2023, and January, February, March, and June 2024. The monitors did not find any discrepancies. EPG's audit trail for payroll reconciled with the staff time sheets and time distribution reports and therefore has shown Time and Effort under the award.

(200.303) INTERNAL CONTROL:

CONCERN: Financial Observations and Internal Controls Review

Non-Federal entities must take reasonable measures to prevent **waste, fraud, and abuse**. To assess compliance, **Fiscal Monitors** reviewed internal policies and procedures, focusing on **separation of duties, recordkeeping, and reporting practices**. Additionally, they examined financial system reports to verify that the financial activities reported to the **Maryland Department of Labor** align with actual transactions.

In discussions with **EPG fiscal staff**, it was noted that a **new financial system** had been implemented, but the transition presented challenges in reconciling financial accounts. These difficulties raise concerns about accurate financial tracking and reporting.

Budget Execution and Obligational Controls

Under **Obligational Controls**, Fiscal Monitors did not find sufficient **internal accounting and administrative systems** to ensure that travel and staff training expenses were **reasonable and necessary** based on the approved budget. This issue, first documented in the **FY22 report**, remains a concern in **FY23**, particularly as EPG utilized **ARPA funding** to support staff training.

MD Labor/DWDAL fiscal monitors continue to raise concerns regarding **excessive training and travel costs** for key leadership staff under **WIOA**, whose roles do not directly impact program activities. While EPG is encouraged to provide necessary training for its **direct program staff**, costs must be **reasonable and justified**.

To address these concerns, **EPG's fiscal leadership and management team** should collaborate with **MD Labor/DWDAL fiscal staff and monitors** to establish effective financial controls and ensure compliance with budgetary guidelines.

To address this concern, EPG can take the following steps:

1. **Transparency and Documentation:** *EPG should maintain clear and detailed documentation regarding the use of ARPA funding for staff training. This includes records of training sessions, participants, costs, and the rationale behind selecting specific training programs.*
2. **Cost-Benefit Analysis:** *EPG should conduct a thorough cost-benefit analysis for each staff training initiative. This analysis should assess the impact of training on organizational performance, employee skill development, and overall mission alignment. It will help demonstrate the necessity and reasonableness of the expenses.*
3. **Allocation Methodology:** *EPG needs to establish a fair and transparent methodology for allocating training costs between its not-for-profit subsidiary and other programs (such as WIOA). This ensures that expenses are appropriately distributed based on the actual time and effort spent on each entity/program.*
4. **Regular Review and Adjustment:** *EPG should periodically review its training practices and adjust them as needed. This includes evaluating the effectiveness of training programs, revisiting budget allocations, and addressing any discrepancies.*
5. **Engage with Fiscal Monitors:** *EPG should actively engage with the MD Labor/DWDAL fiscal monitors. Regular communication and collaboration can help address concerns, clarify any ambiguities, and build trust.*

Remember that transparency, accountability, and a proactive approach are key to addressing fiscal concerns effectively. EPG should demonstrate its commitment to responsible financial management and compliance with funding guidelines.

(5 CFR 930.203) FY'24 ITA Participant Log:

EPG provided the Fiscal Monitors with a spreadsheet of the ITA participants that listed participants within the fiscal year under review. The Fiscal monitors noted that this report appears to be an effective management report for tracking ITA participants. Fiscal and Program Monitors will continue to work in collaboration with the EPG to make sure they follow both Fiscal and Program requirements of matching training with payments. Reason: In the prior year Fiscal monitors could not match some invoices to training. Although the situation has been corrected, DWDAL compliance will continue to emphasize and perform limited focus review of any previous deficiencies.

(200.330.332) GRANTEE FISCAL OVERSIGHT OF SUB-RECIPIENTS:

During the review of the fiscal oversight of sub-recipients, the monitor reviewed the following documents:

- Sub-recipient Agreements
- Fiscal Monitoring Reports

- Vendor Contracts

The list of EPG sub-recipients at the time of the FY'24 Fiscal Monitoring:

- Latin American Youth Center (LAYC)
- Eckerd Connects (Youth Services)
- Eckerd Workforce Development (One-Stop Operator)

EPG staff monitored their sub-recipients, and as a result, they have fulfilled the requirements for the sub-recipient fiscal oversight.

(2 CFR 200.305) CASH MANAGEMENT:

The Fiscal Monitor reviewed the cash management activity for the period ending June 30, 2024, using the following documentation:

- Status of Funds Report
- Cash Draw Report
- Cash/ Expenditure Report

To ascertain the reasonable assurance that the drawdown of federal cash is only for immediate needs, EPG has requested reimbursement only after costs have been incurred. The information collected to verify this process was used to test their procedure. No significant or material issues were observed.

(200.318-326) PROCUREMENT:

MD Labor Fiscal Monitors received the completed Questionnaire on December 01, 2024, from EPG, who responded to all questions and provided backup documentation as needed. There has been no change in EPG procurement policy since the MD Labor Fiscal Monitor's last on-site visit. EPG followed both the federal, state, and five-year plans. EPG has complied with WIOA regulations and its procurement policies and procedures.

ACTIONS TO BE TAKEN BY EPG for 200.303: See above recommendations.

ACTIONS TO BE TAKEN BY MDLABOR/DWDAL:

To ensure the separation of funding activities amongst the Primary company and its entities, the monitors will review the relationship between EPG WIOA-funded grants and EPG non-profit entities to ensure there is no overlapping of administrative costs and that WIOA funding is not used for other entities' use. Also, Fiscal Monitors plan to conduct a follow-up to carefully examine EPG's training and staff travel patterns.

SUGGESTED ACTIONS:

FINDINGS: Finding 1: EPG has not updated its website to reflect the required language showing the amount of federally funded grants and non-federally funded grants by federal agency, amount, and percentage. This information should be readily visible whenever one visits the EPG website.

Funding Allocation Requirement:

20% WEX: Met

75% OSY: Met

Transfer of funds from Adult and Dislocated Worker: ?

CONCLUSION:

The Division of Workforce Development and Adult Learning (DWDAL) has determined that Employ Prince George's (EPG) has successfully met its objective of providing financial assistance under the Workforce Innovation and Opportunity Act (WIOA) program, based on its review. While EPG continues to improve its financial operations despite the training allocation for dual-role staff, some areas of weakness remain, particularly in Individual Training Account (ITA) tracking.

One significant concern is the collection of supporting documentation for grant-funded activities, which has been stagnant and delayed beyond the expected five-day review period. EPG has not effectively provided information necessary for a thorough analysis of its organizational expenses related to employee training, nor has it developed a cost allocation plan to clarify how staff salaries are distributed across various funding sources. In the absence of such transparency, there is an increased risk of misinterpretations regarding EPG's fiscal soundness.

Additionally, a review of EPG materials and its website indicates non-compliance with the Stevens Amendment, as required under Public Law 105. While certain programs show partial federal funding, there is no clear identification of WIOA grant funding or its federal percentage. Failure to correct this issue during the FY25 cycle will result in an official Finding.

To ensure compliance and maintain financial integrity, EPG's fiscal leadership should address these concerns proactively by enhancing documentation processes, implementing a cost allocation plan, and ensuring transparency regarding federal funding disclosures.

Note: All violations of compliance requirements will be considered a Finding or have Risk Factors assigned.

Attachment #3 – Q# 3 Vacant Positions

ID	Name	Title	Name & Title
2.12	Vacant	Director, Human Resources	Vacant Director, Human Resources
2.121	Vacant	Manager, Human Resources	Vacant Manager, Human Resources
2.122	Vacant	Coordinator, Human Resources	Vacant Coordinator, Human Resources
2.1222	Vacant	Human Resources Generalist	Vacant Human Resources Generalist
2.14	Vacant	Human Resources Division Associate	Vacant Human Resources Division Associate
2.2	Vacant	Chief Program Officer	Vacant Chief Program Officer
2.21	Vacant	Director, Career Services	Vacant Director, Career Services
2.211	Vacant	Manager, Career Services	Vacant Manager, Career Services
2.2111	Vacant	Coordinator, Career Services, VCC & Encore	Vacant Coordinator, Career Services, VCC & Encore
2.21113	Vacant	Career Consultant, Encore	Vacant Career Consultant, Encore
2.21114	Vacant	Program Assistant	Vacant Program Assistant
2.2112	Vacant	Coordinator, Pathways To Success	Vacant Coordinator, Pathways To Success
2.2113	Vacant	Coordinator, CPFA	Vacant Coordinator, CPFA
2.2114	Vacant	Coordinator, Covid-19 Recovery	Vacant Coordinator, Covid-19 Recovery
2.21141	Vacant	Covid-19 Workforce Recovery Associate	Vacant Covid-19 Workforce Recovery Associate
2.21131	Vacant	Career Consultant	Vacant Career Consultant
2.21133	Vacant	Administrative Assistant	Vacant Administrative Assistant
2.22	Vacant	Director, Industry Initiatives	Vacant Director, Industry Initiatives
2.221	Vacant	Manager, Industry Initiatives	Vacant Manager, Industry Initiatives
2.2211	Vacant	Coordinator, IID, CWP & CAHA	Vacant Coordinator, IID, CWP & CAHA
2.22111	Vacant	Career Consultant, CWP	Vacant Career Consultant, CWP
2.22121	Vacant	Career Consultant, PSI	Vacant Career Consultant, PSI
2.22122	Vacant	Career Consultant, EPIC	Vacant Career Consultant, EPIC
2.2213	Vacant	Coordinator, TALC	Vacant Coordinator, TALC
2.2214	Vacant	Program Assistant	Vacant Program Assistant
2.23112	Vacant	Career Coach, YCC	Vacant Career Coach, YCC
2.23113	Vacant	Career Coach, YCC	Vacant Career Coach, YCC
2.23116	Vacant	Career Coach, YCC	Vacant Career Coach, YCC
2.23119	Vacant	Career Coach, YCC	Vacant Career Coach, YCC
2.23112	Vacant	Career Coach, YCC	Vacant Career Coach, YCC
2.23121	Vacant	Career Coach, YCC	Vacant Career Coach, YCC
2.23123	Vacant	Career Coach, YCC	Vacant Career Coach, YCC
2.23124	Vacant	Career Coach, YCC	Vacant Career Coach, YCC

Attachment #3 – Q# 3 Vacant Positions

ID	Name	Title	Name & Title
2.23134	Vacant	Career Coach, YCC	Vacant Career Coach, YCC
2.23216	Vacant	Career Coach, YCC	Vacant Career Coach, YCC
2.232212	Vacant	Career Coach, YCC	Vacant Career Coach, YCC
2.232214	Vacant	Career Coach, YCC	Vacant Career Coach, YCC
2.232218	Vacant	Career Coach, YCC	Vacant Career Coach, YCC
2.2323	Vacant	Coordinator, YCC	Vacant Coordinator, YCC
2.23231	Vacant	Career Coach, YCC	Vacant Career Coach, YCC
2.232315	Vacant	Career Coach, YCC	Vacant Career Coach, YCC
2.232317	Vacant	Career Coach, YCC	Vacant Career Coach, YCC
2.2331	Vacant	Youth Career Consultant	Vacant Youth Career Consultant
2.241	Vacant	Manager, Business Services	Vacant Manager, Business Services
2.2411	Vacant	Business Consultant, IT	Vacant Business Consultant, IT
2.2412	Vacant	Business Consultant, Professional Services	Vacant Business Consultant, Professional Services
2.2422	Vacant	Business Consultant, Healthcare	Vacant Business Consultant, Healthcare
2.2423	Vacant	Business Consultant, Construction & Real Estate	Vacant Business Consultant, Construction & Real Estate
2.2424	Vacant	Youth Business Consultant	Vacant Youth Business Consultant
2.25	Vacant	Workforce Services Division Associate	Vacant Workforce Services Division Associate
2.262	Vacant	Admissions Associate	Vacant Admissions Associate
2.311	Vacant	Manager, Program Integrity	Vacant Manager, Program Integrity
2.3114	Vacant	Coordinator, Program Integrity	Vacant Coordinator, Program Integrity
2.312	Vacant	Manager, Data Administration	Vacant Manager, Data Administration
2.3222	Vacant	Data Associate	Vacant Data Associate
2.3321	Vacant	Contracts Specialist	Vacant Contracts Specialist
2.4111	Vacant	Accounting Associate, Budget & Grants	Vacant Accounting Associate, Budget & Grants
2.413	Vacant	Accounting Associate, Cost Accounting	Vacant Accounting Associate, Cost Accounting
2.414	Vacant	Manager, Accounting	Vacant Manager, Accounting
2.61	Vacant	Information Specialist	Vacant Information Specialist
2.814	Vacant	Community Outreach Specialist	Vacant Community Outreach Specialist
2.815	Vacant	Outreach & Community Specialist	Vacant Outreach & Community Specialist
2.816	Vacant	Youth Community Outreach Specialist	Vacant Youth Community Outreach Specialist
2.821	Vacant	Communications Specialist	Vacant Communications Specialist
3	Vacant	Director, Board Administration	Vacant Director, Board

Confidential Attachment #3 – Q3 Employee and Positions

STAFF	JOB TITLE	EMPLOYEE STATUS	FUNDING	DIVISION
Berry, Jennifer R	Business Consultant	Full-Time	Non-County Funded	Human Resources Division
Hernandez, Brian	Regional Coordinator, Business Services	Full-Time	Non-County Funded	Human Resources Division
Voigt, Anna	Business Consultant, HealthCare & Social Serv	Full-Time	Non-County Funded	Human Resources Division
Barbour, Lawrence	Community Outreach Specialist	Full-Time	Non-County Funded	Office of President
Gaither, Katherine E	Coordinator, Community Development	Full-Time	Non-County Funded	Office of President
Goodson, Henry O	Coordinator, Outreach & Recruitment	Full-Time	Non-County Funded	Office of President
Gunnell, Jamie N	Director, Community Development	Full-Time	County	Office of President
Ingram, Colleen K	Manager, Communication	Full-Time	Non-County Funded	Office of President
Jean-Francois, Ebony L	Digital Media Specialist	Full-Time	Non-County Funded	Office of President
Stevens, Ericka	Director, Contracts & Operations	Full-Time	Non-County Funded	Operations Division
Washington, Indiyah J	Operations Specialist	Full-Time	Non-County Funded	Operations Division
Arango Millan, Juan	Coordinator, CPFA	Full-Time	Non-County Funded	Workforce Services Division
Badawi, Kareema	Career Consultant, CAHA	Full-Time	Non-County Funded	Workforce Services Division
Burk, Kendra H	Manager, Pathways to the Future	Full-Time	Non-County Funded	Workforce Services Division
Capuano, Briana Lusta	Director, Career Services	Full-Time	County	Workforce Services Division
Muhammad, Rashaad	Career Consultant, Pathways to Success	Full-Time	Non-County Funded	Workforce Services Division
Nixon, Jemahl	Coordinator, TALC, CAHA, CWP	Full-Time	Non-County Funded	Workforce Services Division
Stroman, Edwin	Asst Director, Career Services	Full-Time	Non-County Funded	Workforce Services Division
Young, Nada P	Adult Demographic Program Assistant	Full-Time	Non-County Funded	Workforce Services Division
Karim, Fahim F	Equity & Economic Stability	Full-Time	Non-County Funded	Workforce Services Division
Copeland, Martin	Coordinator, Learning & Development	Full-Time	Non-County Funded	Human Resources Division
Hood, Tamika S	Workforce Dev Instructor	Full-Time	Non-County Funded	Human Resources Division
Quiroga, Alfredo	Workforce Dev Instructor	Full-Time	County	Human Resources Division
Roan, Edwin	Workforce Dev Instructor	Full-Time	Non-County Funded	Human Resources Division
Williams, Nikki	Workforce Dev Instructor	Full-Time	Non-County Funded	Human Resources Division
Hicks, Mariah L	Executive Assistant	Full-Time	Non-County Funded	Office of President
Johnson, Nia Simone	Administrative Associate	Full-Time	Non-County Funded	Office of President
Casciato, Scott E	Director, Finance	Full-Time	Non-County Funded	Finance Division
Johnson, Nancy L	Accounting Specialist	Full-Time	Non-County Funded	Finance Division
Reese, Bryan	Coordinator, Cost Accounting	Full-Time	Non-County Funded	Finance Division
House, Kyle N	Corporate Recruiter	Full-Time	Non-County Funded	Human Resources Division
Williams, Pamela A	Director, Human Resources	Full-Time	County	Human Resources Division
Gulledge, Patrice	Chief HR Officer	Full-Time	County	Human Resources Division
Contreras, Luis A	Admissions Associate	Full-Time	Non-County Funded	Workforce Services Division
Gonzalez, Zoraida	Admission Specialist	Full-Time	County	Workforce Services Division
Henson, Stephanie A	Director, Intake & Admissions	Full-Time	Non-County Funded	Workforce Services Division
Allen, Khudjah	Operations Division Associate	Full-Time	Non-County Funded	Operations Division
Swilley, Jeffrey Myron	Chief of Staff	Full-Time	County	Office of President
Ricks, Jennifer S	Chief Program Officer	Full-Time	Non-County Funded	Office of President
Bunch-Thompson, Klanga A.	Coordinator, Program Integrity	Full-Time	Non-County Funded	Operations Division
Gonzalez, Vernice	Director, Performance/Data	Full-Time	County	Operations Division
Rogerson, Rebecca	Manager, Program Integrity	Full-Time	Non-County Funded	Operations Division
Battle, Shannon	Reentry Specialist	Full-Time	Non-County Funded	Office of President
Gray, Rita	RCL-Returning Citizen Liaison	Full-Time	Non-County Funded	Office of President
Williams, Allison Maria	PT-Reentry Specialist	Full-Time	Non-County Funded	Office of President
Webster, Rebecca L	Director, Strategic Plan & Development	Full-Time	County	Operations Division
Washington, Alonzo	Director, Strategic Partners	Full-Time	Non-County Funded	Office of President
Marin, Claudia	Director, Talent Acquisition	Full-Time	Non-County Funded	Human Resources Division
Avant, Erroll H	Career Coach	Full-Time	Non-County Funded	Workforce Services Division
Barnes, Jakelra	Career Coach	Full-Time	Non-County Funded	Workforce Services Division
Boardman, Afamefuna	Career Coach	Full-Time	Non-County Funded	Workforce Services Division
Brown, Emily	Program Associate	Full-Time	Non-County Funded	Workforce Services Division
Butler, Brianna	Career Coach	Full-Time	Non-County Funded	Workforce Services Division
Cabrera, Franco A	Career Coach	Full-Time	Non-County Funded	Workforce Services Division
Cooper, Ingrid	Career Coach	Full-Time	Non-County Funded	Workforce Services Division
Daniels, Nicole	Career Coach	Full-Time	Non-County Funded	Workforce Services Division
David, Cierra M	Career Coach	Full-Time	Non-County Funded	Workforce Services Division
Davis, Diamond	Career Coach	Full-Time	Non-County Funded	Workforce Services Division
Davis-Young, Bridgit B	Career Coach	Full-Time	Non-County Funded	Workforce Services Division
Dixon, Kyle	Career Coach	Full-Time	Non-County Funded	Workforce Services Division
Dunall, Tankah M	Career Coach	Full-Time	Non-County Funded	Workforce Services Division
Flomo, Betty	Career Coach	Full-Time	Non-County Funded	Workforce Services Division
Funderburk, Vanessa D	Career Coach	Full-Time	Non-County Funded	Workforce Services Division
Gale, Ashley M	Coordinator, YCC	Full-Time	Non-County Funded	Workforce Services Division
Garoute, Linda	Career Coach	Full-Time	Non-County Funded	Workforce Services Division

STAFF	JOB TITLE	EMPLOYEE STATUS	FUNDING	DIVISION
Harding, Tuere S	Manager, YCC	Full-Time	Non-County Funded	Workforce Services Division
Harlequin, Reuben C	Career Coach	Full-Time	Non-County Funded	Workforce Services Division
Harrison, Christina	Career Coach	Full-Time	Non-County Funded	Workforce Services Division
Hill, Jessica	Career Coach	Full-Time	Non-County Funded	Workforce Services Division
Husain, Abdelrahim A	Career Coach	Full-Time	Non-County Funded	Workforce Services Division
Jackson, Novella Elaine	Career Coach	Full-Time	Non-County Funded	Workforce Services Division
Jones, Shaquain M	Career Coach	Full-Time	Non-County Funded	Workforce Services Division
Jordan, Ludous	Coordinator, YCC	Full-Time	Non-County Funded	Workforce Services Division
Kipe, Addy	Career Coach	Full-Time	Non-County Funded	Workforce Services Division
Kondeh, Amadu	Career Coach	Full-Time	Non-County Funded	Workforce Services Division
Leggett, Marquis L	Career Coach	Full-Time	Non-County Funded	Workforce Services Division
Little, Shaneese N	Youth Career Consultant	Full-Time	County	Workforce Services Division
Manassa, Marvin A	Career Coach	Full-Time	Non-County Funded	Workforce Services Division
Mazle, Diamond-Ariya J	Coordinator, YCC	Full-Time	Non-County Funded	Workforce Services Division
McClure-Taylor, Chantal	Career Coach	Full-Time	Non-County Funded	Workforce Services Division
McJimpsey, Ryan V	Coordinator, YCC	Full-Time	Non-County Funded	Workforce Services Division
Monson, Amanda	Career Coach	Full-Time	Non-County Funded	Workforce Services Division
Morgan, Heather S	Career Coach	Full-Time	Non-County Funded	Workforce Services Division
Napier Wooden, Clara D	Coordinator, YCC	Full-Time	Non-County Funded	Workforce Services Division
Nelson, Armys N	Career Coach	Full-Time	Non-County Funded	Workforce Services Division
Pearson, Tyrone	Career Coach	Full-Time	Non-County Funded	Workforce Services Division
Redding, Janet	Career Coach	Full-Time	Non-County Funded	Workforce Services Division
Roberts, Diane	Director, Youth Services	Full-Time	Non-County Funded	Workforce Services Division
Roberts, Joella S	Career Coach	Full-Time	Non-County Funded	Workforce Services Division
Sanders, Marcus	Career Coach	Full-Time	Non-County Funded	Workforce Services Division
Savoy, Mia J	Career Coach	Full-Time	Non-County Funded	Workforce Services Division
Shaw, Antoinette C	Career Coach	Full-Time	Non-County Funded	Workforce Services Division
Sloan, Ian A	Career Coach	Full-Time	Non-County Funded	Workforce Services Division
Smith, Monae A	Career Coach	Full-Time	Non-County Funded	Workforce Services Division
Straughton, Tyanna D	Coordinator, KEYS	Full-Time	Non-County Funded	Workforce Services Division
Taylor, Briana Nikole	Program Associate, KEYS	Full-Time	Non-County Funded	Workforce Services Division
Torres, Coral M	Career Coach	Full-Time	Non-County Funded	Workforce Services Division
Wainwright, Keontria LaChelle	Career Coach	Full-Time	Non-County Funded	Workforce Services Division
Wilkerson, Nianl	Coordinator, YCC	Full-Time	Non-County Funded	Workforce Services Division
Wilkins, Dante Lorenzo	Career Coach	Full-Time	Non-County Funded	Workforce Services Division
Williams, Kayla S	Career Coach	Full-Time	Non-County Funded	Workforce Services Division
Williamson, Shannon T	Manager, YCC	Full-Time	Non-County Funded	Workforce Services Division
Wilson, Olivia A	Coordinator, YCC	Full-Time	Non-County Funded	Workforce Services Division
Wright, Dorian M	Career Coach	Full-Time	Non-County Funded	Workforce Services Division
Vacant	Specialist, Contracts	Full-Time	Non-County Funded	Operations Division
Vacant	Specialist, Contracts	Full-Time	Non-County Funded	Operations Division
Vacant	Coordinator, Operations	Full-Time	Non-County Funded	Operations Division
Vacant	Coordinator, Data Administration	Full-Time	Non-County Funded	Operations Division
Vacant	Coordinator, Program Integrity	Full-Time	Non-County Funded	Operations Division
Vacant	Manager, HR Business Partner	Full-Time	Non-County Funded	Human Resources Division
Vacant	Coordinator, Career Services	Full-Time	County	Workforce Services Division
Vacant	Program Assistant, Industry Bridge	Full-Time	Non-County Funded	Workforce Services Division
Vacant	Coordinator, Career Services	Full-Time	Non-County Funded	Workforce Services Division
Vacant	Manager, Community Development	Full-Time	County	Office of President
Vacant	Specialist, Community Outreach	Full-Time	Non-County Funded	Office of President
Vacant	Chief Financial Officer	Full-Time	County	Finance Division
Vacant	President & CEO	Full-Time	County	Office of President
Vacant	Staff Accountant	Full-Time	County	Finance Division
Vacant	Career Coach	Full-Time	Non-County Funded	Workforce Services Division
Vacant	Career Coach	Full-Time	Non-County Funded	Workforce Services Division
Vacant	Career Coach	Full-Time	Non-County Funded	Workforce Services Division
Vacant	Career Coach	Full-Time	Non-County Funded	Workforce Services Division
Vacant	Career Coach	Full-Time	Non-County Funded	Workforce Services Division
Vacant	Career Coach	Full-Time	Non-County Funded	Workforce Services Division
Vacant	Career Coach	Full-Time	Non-County Funded	Workforce Services Division
Vacant	Career Coach	Full-Time	Non-County Funded	Workforce Services Division
Vacant	Career Coach	Full-Time	Non-County Funded	Workforce Services Division

Attachment #4 – Q#18 Contracts.

Vendor/ Contractor Name	MBE Info	Summary of Contract Services	FY2026 Approved Budget	FY 2026 Actual/ Estimated Contract	Number of Option years	Contract Status
Saved2Serve International Ministry, Inc.		Saved2Serve GED Preparation Service Agreement		\$48,800.00		Active
Fully Restoring Every Sons Hope (FRESH)		Fully Restoring Every Sons Hope Academic Achievement & Workforce Development (AAWD) Program Agreement		\$48,800.00		Active
New York Wired for Education, Inc		Metrix Learning Service Agreement		\$14,000.00		Active
Training Grounds Inc.		Training Grounds Welcome Home Initiative Service Agreement		\$87,950.00		Expired
MudKingz87, LLC		MudKingz87 Supportive Services Agreement		\$48,723.86		Active
Ryman Inc. dba Complete Technology Solutions		ATLAS Software Support & Maintenance Agreement		\$24,195.00		Active Terminating Soon
Michael Jamal Studio		Michael Jamal Studio Retainer Agreement		\$15,000.00		Expired
EBC Carpet Services Corporation		EBC USA/Millicare/AJC National Harbor Service Agreement		\$4,080.00		Active
BradCorp Services, Inc.		BradCorp Services Inc. Service Agreement		\$30,468.00		Active
DCA Imaging Systems		DCA Imaging Systems IT Maintenance Agreement/AJC Mobile Unit		\$3,900.00		Active
DCA Imaging Systems		DCA Imaging Systems IT Maintenance Agreement/Building Trades Center		\$1,004.64		Active
DCA Imaging Systems		DCA Imaging Systems IT Maintenance Agreement/AJC National Harbor		\$3,209.28		Active
EBC Carpet Services Corporation		EBC USA/Millicare/AJC Largo Service Agreement		\$10,020.00		Active
EBC Carpet Services Corporation		EBC USA/Millicare/EPG HQ Service Agreement		\$10,600.00		Active
Prime Pro Maintenance		Prime Pro Maintenance Service Agreement		\$4,500.00		Active
Fully Restoring Every Sons Hope (FRESH)		FRESH Outreach & Recruitment Service Agreement		\$12,000.00		Expired
Joan's House, Inc.		Joans House License Agreement		\$0.00		Active
District Court of Maryland, District 5		Rent Court Workforce Solutions Pilot Program MOU		\$0.00		Active
Toni Thomas & Associates Inc DBA HOPE Project Within U		Toni Thomas Associates dba H.O.P.E. Project Training Provider Master Services Agreement		\$49,999.00		Active
ASM Educational Center Inc		ASM Educational Center, Inc. Master Services Agreement		\$49,999.00		Active
WorkDev Solutions		WorkDev Solutions Master Services Agreement		\$49,999.00		Active
SHD Holdings LLC		SHD Holdings LLC dba TrainACE Master Services Agreement		\$49,999.00		Active
National Trade Tech		National Trade Tech Master Services Agreement		\$49,999.00		Active
Nexum Career Institute		Nexum Career Institute Training Provider Master Services Agreement		\$49,999.00		Active
Pass IT On		Pass IT On Training Provider Master Services Agreement		\$49,999.00		Active
Lexington Healthcare Institute		Lexington Healthcare Training Institute Master Services Agreement		\$49,999.00		Active
Ey3 Technologies		Ey3 Technologies Training Provider Master Services Agreement		\$49,999.00		Active
JobWorks Inc. DBA JobWorks Education and Training Systems		JobWorks, Inc. dba JobWorks Education & Training Systems Training Provider Master Services Agreement		\$49,999.00		Active
Prince George's Community College (PGCC)		Prince George's Community College (PGCC) Training Provider Master Services Agreement		\$49,999.00		Active
Maryland Multi-Housing Association, Inc (MMHA)		Maryland Multi-Housing Association (MMHA) Training Provider Master Services Agreement		\$49,999.00		Active
GapBuster, Inc		GapBuster Training Provider Master Services Agreement		\$49,999.00		Active
Security University		Security University Training Provider Master Services Agreement		\$49,999.00		Active
Gener8tor Management LLC		Gener8tor Management Training Provider Master Services Agreement		\$49,999.00		Active
Black Wall Street Charm City, Inc.		Black Wall Street Charm City, Inc. Training Provider Master Services Agreement		\$49,999.00		Active
Vehicles for Change (VFC)		Vehicles for Change, Inc. Training Provider Master Services Agreement		\$49,999.00		Active
Per Scholas, Inc.		Per Scholas, Inc. Training Provider Master Services Agreement		\$49,999.00		Active
Heritage Care, Inc.		Heritage Care Inc Independent Training Provider Agreement		\$30,228.00		Active
Innoface Systems		Innoface Systems Service Agreement		\$1,788.00		Active
Heritage Care, Inc.		Heritage Care Registered Apprenticeship Agreement		\$49,999.00		Active
Prince George's Community College (PGCC)		Prince George's Community College (PGCC) Registered Apprenticeship Agreement		\$49,999.00		Active
NuPaths LLC		NuPaths Training Provider Master Services Agreement		\$49,999.00		Active
Flavors, LLC		Flavors, LLC Work Based Learning Master Services Agreement		\$0.00		Active
Heritage Care, Inc.		Heritage Care Training Provider Master Services Agreement		\$49,999.00		Active
The Table Collective		The Table Collective, LLC Event Management Services Agreement		\$8,500.00		Expired
Veterans Enterprise Training Services Group Inc		Veterans Enterprise Training Provider Master Services Agreement		\$49,999.00		Active
Capital T. Solutions, LLC		Capital T. Solutions (CTS) Accounting Service Agreement		\$37,341.60		Expired
TopCurl Beauty Academy		TopCurl Training Provider Master Services Agreement		\$49,999.00		Active

