



Neabsco Commuter Parking Garage

FY2025 COMPLIANCE REPORT

For the Year Ended June 30, 2025



PRINCE WILLIAM
VIRGINIA

COUNTY OF PRINCE WILLIAM, VIRGINIA

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Report of Independent Auditor on Compliance for Each Major Program and on Internal Control over Compliance Required by the Uniform Guidance

To the Board of Supervisors
County of Prince William, Virginia

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited the County of Prince William, Virginia's (the "County") 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 the County's major federal programs for the year ended June 30, 2025. The County'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, the County 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, 2025.

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 the County and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe 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 the County'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 the County'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 the County'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 the County'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 the County'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 the County'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 the County'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

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 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 in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

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.

Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance

We have audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the County, as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our report thereon dated December 15, 2025, which contained unmodified opinions on those financial statements. Our audit was performed for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the basic financial statements. Such information 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. The information has been subjected to the auditing procedures applied in the audit of the 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 is fairly stated in all material respects in relation to the basic financial statements as a whole.

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.

Cherry Bekaert LLP

Tysons Corner, Virginia
March 26, 2026

**Report of Independent Auditor on Compliance with
Commonwealth of Virginia’s Laws, Regulations, Contracts, and Grants**

To the Board of Supervisors
County of Prince William, Virginia

We have audited, 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 *Specifications for Audits of Counties, Cities, and Towns* (the “Specifications”) issued by the Auditor of Public Accounts of the Commonwealth of Virginia, the financial statements of the governmental activities, business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the County of Prince William, Virginia (the “County”), as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise the County’s basic financial statements, and have issued our report thereon dated December 15, 2025.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the County’s financial statements are free of material misstatement, we performed tests of the County’s compliance with certain provisions of the Commonwealth of Virginia’s laws, regulations, contracts, and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, the objective of our audit of the basic financial statements was not to provide an opinion on overall compliance with such provisions, and accordingly, we do not express such an opinion.

The following is a summary of the Commonwealth of Virginia’s laws, regulations, contracts, and grants for which we performed tests of compliance:

<u>Code of Virginia</u>	<u>State Agency Requirements</u>	
Budget and Appropriation Laws	Procurement	Education
Cash and Investments	Unclaimed Property	Children’s Services Act Funds
Conflicts of Interest	Property Taxes	Social Services
Intergovernmental Revenues	Debt Provisions	Opioid Abatement Funds
Fire Programs Aid to Localities	Stormwater Utilities	

The results of our tests disclosed an instance of noncompliance with those requirements, which are required to be reported in accordance with the Specifications, as described in the accompanying Schedule of Findings and Questioned Costs as item 2025-001.

County’s Response to the Finding

The County’s response to the finding identified in our audit is described in the accompanying Schedule of Findings and Questioned Costs. The County’s response was not subjected to the auditing procedures applied in the audit of compliance 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 compliance with certain provisions of the Commonwealth of Virginia’s laws, regulations, contracts, and grants and the results of that testing, and not to provide an opinion on the County’s compliance. Accordingly, this communication is not suitable for any other purpose.

Cherry Bekaert LLP

Tysons Corner, Virginia
March 26, 2026

Report of Independent Auditor 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

To the Board of County Supervisors
County of Prince William, Virginia

We have audited, in accordance with the 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 *Specifications for Audits of Counties, Cities, and Towns* (the “Specifications”), issued by the Auditor of Public Accounts of the Commonwealth of Virginia, the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the County of Prince William, Virginia (the “County”), as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise the County’s basic financial statements and have issued our report thereon dated December 15, 2025.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the County’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 the County’s internal control. Accordingly, we do not express an opinion on the effectiveness of the County’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. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the County’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*.

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 County'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 County's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Cherry Bekaert LLP

Tysons Corner, Virginia
December 15, 2025

COUNTY OF PRINCE WILLIAM, VIRGINIA
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 For the year ended June 30, 2025
 (amounts expressed in thousands)

Federal Granting Agency/Recipient Pass-Through Agency/Grant Program	Assistance Listing Number (ALN)	Pass-Through Agency Identifying Number	Federal Expenditures	Passed Through to Subrecipients
Executive Office of the President-Office of National Drug Control Policy:				
* Pass-Through Payments from Mercyhurst University:				
High Intensity Drug Trafficking Area Project	7.999	not available	\$ 197 \$	-
Total Office of National Drug Control Policy			197	-
DEPARTMENT OF AGRICULTURE:				
* Direct Payments:				
Child and Adult Care Food Program (CACFP)	10.558 ¹	not applicable	33	-
* Pass-Through Payments from Commonwealth of Virginia:				
* Department of Health:				
CACFP	10.558 ¹	not available	167	-
* Department of Social Services:				
* Supplemental Nutrition Assistance Program (SNAP) Cluster ²				
SNAP	10.561	46010-90212 46010-90666 46010-91103 46010-91104 46010-91403 46010-91404 46010-92103 46010-92104 46010-94103 46010-94104	7,652	-
* Child Nutrition Cluster ³				
* Department of Agriculture & Consumer Services:				
National School Lunch Program (NSLP) - Commodities	10.555 ⁵	not available	2,934	-
* Department of Education:				
School Breakfast Program (SBP)	10.553 ⁴	179001-40591	8,606	
NSLP	10.555 ⁵	179001-40623	27,953	
Fresh Fruit and Vegetable Program	10.582	179001-40599	611	-
Summer Food Service Program for Children	10.559	APE601750000	286	-
* Department of Juvenile Justice:				
SBP	10.553 ⁴	360001-40591 360003-40591	50	-
NSLP	10.555 ⁵	360001-40611 360001-40622 360003-40611	98	-
Total Department of Agriculture			48,390	-

¹ ALN 10.558 Total \$200

² SNAP Cluster (ALN 10.561) Total \$7,652

³ Child Nutrition Cluster (ALN 10.553/10.555/10.559/10.582) Total \$40,538

⁴ ALN 10.553 Total \$8,656

⁵ ALN 10.555 Total \$30,985

COUNTY OF PRINCE WILLIAM, VIRGINIA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the year ended June 30, 2025
(amounts expressed in thousands)

Federal Granting Agency/Recipient Pass-Through Agency/Grant Program	Assistance Listing Number (ALN)	Pass-Through Agency Identifying Number	Federal Expenditures	Passed Through to Subrecipients
DEPARTMENT OF DEFENSE:				
* Direct Payments:				
Junior ROTC Program	12.000	not applicable	967	-
Student Achievement at Military-Connected Schools	12.556	not applicable	401	-
Language Grant Program	12.900	not applicable	91	-
Total Department of Defense			1,459	-
DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT:				
* Direct Payments:				
* Community Development Block Grant (CDBG) Cluster - Entitlement/Special Purpose Grants ⁶				
CDBG / Entitlement Grants	14.218	not applicable	3,164	-
CDBG / Entitlement Grants – COVID-19	14.218	not applicable	297	-
Emergency Solutions Grant Program	14.231 ⁷	not applicable	209	-
Home Investment Partnerships Program	14.239 ⁸	not applicable	218	-
Home Investment Partnerships Program – COVID-19	14.239 ⁸	not applicable	4	-
Continuum of Care Program	14.267	not applicable	145	-
Resident Opportunity and Supportive Services - Service Coordinators	14.870	not applicable	115	-
Emergency Housing Vouchers	14.EHV	not applicable	1,043	-
* Housing Voucher Cluster ⁹				
Section 8 Housing Choice Vouchers	14.871	not applicable	34,254	-
Mainstream Vouchers	14.879	not applicable	1,184	-
* Pass-Through Payments from Northern Virginia Planning District Commission:				
Housing Opportunities for Persons with AIDS	14.241	not available	252	-
* Pass-Through Payments from Commonwealth of Virginia:				
Department of Housing and Community Development:				
Emergency Solutions Grant Program	14.231 ⁷	458005-HCD45551	111	-
* Pass-Through Payments from Virginia Housing Development Authority:				
Housing Counseling Assistance Program	14.169	182100-65100	85	-
Total Department of Housing and Urban Development			41,081	-

⁶ CDBG Cluster - Entitlement/Special Purpose Grants (ALN 14.218) Total \$3,461

⁷ ALN 14.231 Total \$320

⁸ ALN 14.239 Total \$222

⁹ Housing Voucher Cluster (ALN 14.871/14.879) Total \$35,438

COUNTY OF PRINCE WILLIAM, VIRGINIA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the year ended June 30, 2025
(amounts expressed in thousands)

Federal Granting Agency/Recipient Pass-Through Agency/Grant Program	Assistance Listing Number (ALN)	Pass-Through Agency Identifying Number	Federal Expenditures	Passed Through to Subrecipients
DEPARTMENT OF THE INTERIOR:				
* Direct Payments:				
Payments in Lieu of Taxes - Public Law # 97-258	15.226	not applicable	68	-
Total Department of the Interior			<u>68</u>	<u>-</u>
DEPARTMENT OF JUSTICE:				
* Direct Payments:				
State Criminal Alien Assistance Program	16.606	not applicable	347	-
Edward Byrne Memorial Justice Assistance Grant Program	16.738	not applicable	289	-
Equitable Sharing Program	16.922	not applicable	261	-
* Pass-Through Payments from Commonwealth of Virginia:				
Department of Criminal Justice Services:				
Crime Victim Assistance	16.575	390002-122648	284	-
STOP Violence Against Women Formula Grants	16.588	390002-122609	31	-
* Pass-Through Payments from George Mason University:				
Congressionally Recommended Awards	16.753	not available	367	-
Total Department of Justice			<u>1,579</u>	<u>-</u>
DEPARTMENT OF TRANSPORTATION:				
* Direct Payments:				
Safe Streets and Roads for All	20.939	not applicable	632	-
* Pass-Through Payments from Commonwealth of Virginia:				
* Department of Transportation:				
Highway Planning and Construction (Federal-Aid Highway Program)	20.205	not available	8,755	-
* Department of Conservation and Recreation:				
Recreational Trails Program	20.219	not available	15	-
* Department of Motor Vehicles:				
Alcohol Open Container Requirements	20.607	605007-54005 605007-55134	161	-
* Highway Safety Cluster ¹⁰				
State and Community Highway Safety	20.600	605007-54007 605007-55069 605007-55113	110	-
National Priority Safety Programs	20.616	605007-54027	12	-
Total Department of Transportation			<u>9,685</u>	<u>-</u>

¹⁰ Highway Safety Cluster (ALN 20.600/20.216) Total \$122

COUNTY OF PRINCE WILLIAM, VIRGINIA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the year ended June 30, 2025
(amounts expressed in thousands)

Federal Granting Agency/Recipient Pass-Through Agency/Grant Program	Assistance Listing Number (ALN)	Pass-Through Agency Identifying Number	Federal Expenditures	Passed Through to Subrecipients
DEPARTMENT OF THE TREASURY:				
* Pass-Through Payments from Commonwealth of Virginia:				
* Department of Treasury:				
Coronavirus State and Local Fiscal Recovery Funds (CSLFRF) – COVID-19	21.027 ¹¹	Not Available	11,732	1,969
* Department of Environmental Quality:				
CSLFRF	21.027 ¹¹	Not Available	102	-
* Department of Behavioral Health & Developmental Services:				
CSLFRF	21.027 ¹¹	445001-56200	143	-
Total Department of the Treasury			<u>11,977</u>	<u>1,969</u>
DEPARTMENT OF VETERANS AFFAIRS:				
* Direct Payments:				
Veterans Medical Care Benefits	64.009	not applicable	214	-
Total Department of Veterans Affairs			<u>214</u>	<u>-</u>
DEPARTMENT OF EDUCATION:				
* Direct Payments:				
Impact Aid Title VII of (ESEA)	84.041	not applicable	333	-
Student Support and Academic Enrichment Program	84.424	not applicable	58	-
* Pass-Through Payments from Commonwealth of Virginia:				
* Department of Education:				
Adult Education - Basic Grants to States	84.002 ¹²	179001-61380	166	-
Title I Grants to Local Educational Agencies (Title I, Part A of The ESEA)	84.010	179001-42901 179001-42892 179001-42935	13,157	-
Title I Program for Neglected & Delinquent Children	84.013	179001-42948 18102-86593	140	-
Career and Technical Education - Basic Grants to States (Perkins V)	84.048	179001-61095 179001-86649	1,572	-
Twenty-First Century Community Learning Centers	84.287	179001-60565	496	-
English Language Acquisition State Grants	84.365	179001-60512	1,679	-
Supporting Effective Instruction State Grants	84.367	179001-61480 18101-86739	1,309	-

¹¹ CSLFRF – COVID-19 (ALN 21.027 Total) \$11,977

¹² ALN 84.002/84.002A Total \$766

COUNTY OF PRINCE WILLIAM, VIRGINIA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the year ended June 30, 2025
(amounts expressed in thousands)

Federal Granting Agency/Recipient Pass-Through Agency/Grant Program	Assistance Listing Number (ALN)	Pass-Through Agency Identifying Number	Federal Expenditures	Passed Through to Subrecipients
DEPARTMENT OF EDUCATION (cont'd):				
* Department of Education: School Improvement Grants	84.377	17901-43040	44	-
Safe & Drug-Free Schools & Communities - State Grants	84.186	179001-60511	874	-
Education Stabilization Fund (ESF) – COVID-19	84.425 ¹³	179001-DOE86540	706	-
Education Stabilization Fund (ESF) - Elementary and Secondary School Emergency Relief	84.425D ¹³	179001-APE50193	13,927	-
* Special Education Cluster (IDEA) ¹⁴ Special Education - Grants to States (IDEA, Part B)	84.027	179001-43071 18202-88117	16,888	-
Special Education - Preschool Grants (IDEA Preschool)	84.173	179001-62521	357	-
* Department of Behavioral Health & Developmental Services: Special Education - Grants for Infants & Families	84.181	445007-79000	418	-
* Department of Aging: Rehabilitation Services - Vocational Rehabilitation Grants to States	84.126	not available	417	-
* Pass-Through Payments from Prince William County Adult Education - Basic Grants to States	84.002 ¹²	not available	530	-
* Pass-Through Payments from Fairfax County Public Schools Adult Education - Basic Grants to States	84.002A ¹²	not available	70	-
* Pass-Through Payments from College of William and Mary Education for Homeless Children and Youth	84.196 ¹⁵	not available	71	-
Education for Homeless Children and Youth – COVID-19	84.196 ¹⁵	not available	124	-
Total Department of Education			53,336	-
DEPARTMENT OF HEALTH AND HUMAN SERVICES:				
* Direct Payments: Congressional Directives – COVID-19	93.493	not applicable	438	-
* Head Start Cluster ¹⁶ Head Start	93.600	not applicable	4,364	-
* Pass-Through Payments from Commonwealth of Virginia:				
* Department of Aging: Special Programs for the Aging, Title VII, Chapter 3, Programs for Prevention of Elder Abuse, Neglect, and Exploitation	93.041	455006-124477 455006-126474	3	-
Special Programs for the Aging - Title VII, Chapter 2-Long-Term Care Ombudsman Services for Older Individuals (State Grants for Long-Term Care Ombudsman Services)	93.042	455006-124478 455006-126475	20	-

¹³ ALN (84.425/84.245D) Total \$14,633

¹⁴ Special Education Cluster (IDEA) (ALN 84.027/84.173) Total \$17,245

¹⁵ ALN 84.196 Total \$195

¹⁶ Head Start Cluster (ALN 93.600) Total \$4,364

COUNTY OF PRINCE WILLIAM, VIRGINIA
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 For the year ended June 30, 2025
 (amounts expressed in thousands)

Federal Granting Agency/Recipient Pass-Through Agency/Grant Program	Assistance Listing Number (ALN)	Pass-Through Agency Identifying Number	Federal Expenditures	Passed Through to Subrecipients
DEPARTMENT OF HEALTH AND HUMAN SERVICES (Cont'd):				
* Pass-Through Payments from Commonwealth of Virginia:				
* Department of Aging (Cont'd):				
Special Programs for the Aging - Title III, Part D - Disease Prevention and Health Promotion Services	93.043	455004-124474	2	-
Special Programs for the Aging, Title IV, and Title II, Discretionary Projects	93.048	not available	12	-
National Family Caregiver Support, Title III, Part E	93.052	455004-124475 455004-126472	120	-
Medicare Enrollment Assistance Program	93.071	455004-126649	16	-
State Health Insurance Assistance Program	93.324	455004-117058 455004-127312	47	-
Evidence-Based Falls Prevention Programs Financed Solely by Prevention and Public Health Funds (PPHF)	93.761	455004-119122	3	-
Assistance Programs for Chronic Disease Prevention and Control – COVID-19	93.945	455004-119122	1	-
* Aging Cluster ¹⁷				
Special Programs for the Aging - Title III, Part B Grants for Supportive Services and Senior Centers	93.044	455004-124465 455004-126469	322	-
Special Programs for the Aging - Title III, Part C Nutrition Services	93.045	457001-124466 457001-126467 457001-126468 457001-126470	472	-
Nutrition Services Incentive Program	93.053	457001-126473	24	-
* Department of Behavioral Health & Developmental Services:				
Projects for Assistance in Transition from Homelessness	93.150	445006-51103 445006-51104	104	-
Opioid State Targeted Response	93.788	445001-53006 445001-53026 445001-53007 445001-53037	139	-
Block Grants for Community Mental Health Services	93.958 ¹⁸	445006-52204	451	-
Block Grants for Community Mental Health Services – COVID-19	93.958 ¹⁸	445006-59002	510	-
Block Grants for the Prevention & Treatment of Substance Abuse	93.959 ¹⁹	445001-50254 445001-50274	1,103	-
Block Grants for the Prevention & Treatment of Substance Abuse – COVID-19	93.959 ¹⁹	445001-59112 445001-59113	117	-

¹⁷ Aging Cluster (ALN 93.044/93.045/93.053) Total \$818

¹⁸ ALN 93.958 Total \$961

¹⁹ ALN 93.959 Total \$1,220

COUNTY OF PRINCE WILLIAM, VIRGINIA
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 For the year ended June 30, 2025
 (amounts expressed in thousands)

Federal Granting Agency/Recipient Pass-Through Agency/Grant Program	Assistance Listing Number (ALN)	Pass-Through Agency Identifying Number	Federal Expenditures	Passed Through to Subrecipients
DEPARTMENT OF HEALTH AND HUMAN SERVICES (cont'd):				
* Pass-Through Payments from Commonwealth of Virginia (cont'd):				
* Department of Social Services:				
Guardianship Assistance	93.090	46010-91128 46010-91428 46010-92128 46010-94128	6	-
Title IV-E Prevention Program	93.472	46010-91151 46010-91451 46010-92151 46010-94151	127	-
MaryLee Allen Promoting Safe & Stable Families Program	93.556	46010-91129 46010-91159 46010-91459 46010-92129 46010-92159 46010-93159 46010-94129 46010-94159 46902-90359 46902-90360 46902-90361 49102-90623	256	-
Refugee & Entrant Assistance State/Replacement Designee Administered Programs	93.566	46010-91113 46010-92113 49102-90623	700	-
Low-Income Home Energy Assistance	93.568	46010-91114 46010-92114 46010-94114	240	-
Chafee Education and Training Vouchers Program	93.599	46902-90353		-
Stephanie Tubbs Jones Child Welfare Services Program	93.645	46010-91131 46010-92131 46010-94131	5	-
Foster Care - Title IV-E	93.658	46010-90209 46010-91105 46010-91106 46010-91107 46010-91133 46010-91138 46010-91147 46010-91405 46010-91406 46010-91407 46010-91433 46010-91447 46010-92105 46010-92106 46010-92107	2,280	-

COUNTY OF PRINCE WILLIAM, VIRGINIA
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 For the year ended June 30, 2025
 (amounts expressed in thousands)

Federal Granting Agency/Recipient Pass-Through Agency/Grant Program	Assistance Listing Number (ALN)	Pass-Through Agency Identifying Number	Federal Expenditures	Passed Through to Subrecipients
DEPARTMENT OF HEALTH AND HUMAN SERVICES (cont'd):				
* Pass-Through Payments from Commonwealth of Virginia (cont'd):				
* Department of Social Services (cont'd):				
Foster Care - Title IV-E (cont'd):	93.658	46010-92133 46010-92138 46010-92147 46010-94105 46010-94106 46010-94107 46010-94133 46010-94138 46010-94147 46901-90635 46901-90636 46901-90637 46901-90638 46901-90639 46901-90640 46901-90656 46901-90657 46901-90658 46902-90047		
Adoption Assistance - Title IV-E	93.659	46010-90214 46010-91108 46010-91408 46010-92108 46010-94108 46903-90606 46903-90607 46903-90627	1,221	-
Social Services Block Grant	93.667	46010-91120 46010-91122 46010-91123 46010-91124 46010-91125 46010-91126 46010-91142 46010-91157 46010-92120 46010-92122 46010-92123 46010-92124 46010-92125 46010-92126 46010-92142 46010-92157 46010-94120 46010-94122 46010-94123 46010-94124 46010-94125 46010-94126 46010-94142	1,644	-

COUNTY OF PRINCE WILLIAM, VIRGINIA
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 For the year ended June 30, 2025
 (amounts expressed in thousands)

Federal Granting Agency/Recipient Pass-Through Agency/Grant Program	Assistance Listing Number (ALN)	Pass-Through Agency Identifying Number	Federal Expenditures	Passed Through to Subrecipients
DEPARTMENT OF HEALTH AND HUMAN SERVICES (cont'd):				
* Pass-Through Payments from Commonwealth of Virginia (cont'd):				
* Department of Social Services (cont'd):				
Social Services Block Grant	93.667	46010-94157 46802-90308 46802-90340 46802-90379 46902-90351 46902-90357 46902-90358 46903-90648		
John H. Chafee Foster Care Program for Successful Transition to Adulthood	93.674	46010-91134 46010-92134 46010-94134 46902-90356	22	-
Children's Health Insurance Program	93.767	46010-90161 46010-90668 46010-91102 46010-91402 46010-92102 46010-94102	89	-
Temporary Assistance for Needy Families	93.558	45201-90603 45212-90366 45212-90377 46010-90665 46010-91109 46010-91110 46010-91111 46010-91112 46010-91127 46010-91130 46010-92109 46010-92110 46010-92111 46010-92112 46010-92127 46010-92130 46010-94109 46010-94110 46010-94111 46010-94112 46010-94127	1,606	-
* Child Care and Development Fund (CCDF) Cluster ²⁰				
Child Care Mandatory and Matching Funds of the Child Care and Development Fund	93.596	46010-91116 46010-91117 46010-92116 46010-92117 46010-94116 46010-94117	303	-

²⁰ CCDF (ALN 93.596) Total \$303

COUNTY OF PRINCE WILLIAM, VIRGINIA
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 For the year ended June 30, 2025
 (amounts expressed in thousands)

Federal Granting Agency/Recipient Pass-Through Agency/Grant Program	Assistance Listing Number (ALN)	Pass-Through Agency Identifying Number	Federal Expenditures	Passed Through to Subrecipients
DEPARTMENT OF HEALTH AND HUMAN SERVICES (cont'd):				
* Pass-Through Payments from Commonwealth of Virginia (cont'd):				
* Department of Social Services (cont'd):				
* Medicaid Cluster ²¹				
Grants to States for Medicaid	93.778	46010-90160 46010-90213 46010-90667 46010-91101 46010-91146 46010-91150 46010-91401 46010-91446 46010-91450 46010-92101 46010-92146 46010-92150 46010-94101 46010-94146 46010-94150	6,684	-
* Department of Aging: Grants to States for Medicaid	93.778	455004-46200	5	-
* Department of Medicaid Services: Grants to States for Medicaid	93.778	not available	1,689	-
Total Department of Health and Human Services			<u>25,145</u>	<u>-</u>
SUBSTANCE ABUSE AND MENTAL HEALTH SERVICES ADMINISTRATION:				
* Direct Payments:				
Comprehensive Community Mental Health Services for Children with Serious Emotional Disturbances	93.104	not applicable	935	-
Total Substance Abuse and Mental Health Services Administration			<u>935</u>	<u>-</u>
FEDERAL EMERGENCY MANAGEMENT AGENCY:				
* Direct Payments:				
Emergency Food and Shelter National Board Program – COVID-19	97.024	not applicable	2	-
Total Emergency Management Agency			<u>2</u>	<u>-</u>

²¹ Medicaid Cluster (ALN 93.778) Total \$8,378

COUNTY OF PRINCE WILLIAM, VIRGINIA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the year ended June 30, 2025
(amounts expressed in thousands)

Federal Granting Agency/Recipient Pass-Through Agency/Grant Program	Assistance Listing Number (ALN)	Pass-Through Agency Identifying Number	Federal Expenditures	Passed Through to Subrecipients
DEPARTMENT OF HOMELAND SECURITY:				
* Direct Payments:				
Emergency Management Performance Grants (EMPG) – COVID-19	97.042 ²²	not applicable	187	-
* Pass-Through Payments from Northern Virginia Emergency Response System:				
Homeland Security Grant Program (HSGP)	97.067 ²³	not available	10	-
* Pass-Through Payments from Commonwealth of Virginia:				
* Department of Emergency Management:				
Hazard Mitigation Grant	97.039	not available	16	-
EMPG	97.042 ²²	not available	48	-
BRIC: Building Resilient Infrastructure and Communities	97.047	not available	49	-
HSGP	97.067 ²³	not available	46	-
* Pass-Through Payments from Government of the District of Columbia:				
* Homeland Security and Emergency Management Agency:				
HSGP	97.067 ²³	not available	267	-
Total Department of Homeland Security			623	-
TOTAL EXPENDITURES OF FEDERAL AWARDS			\$ 194,691	\$ 1,969

²² ALN 97.042 Total \$235

²³ ALN 97.067 Total \$323

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2025
(amounts expressed in thousands)

NOTE (1) – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accompanying Schedule of Expenditures of Federal Awards (SEFA) includes all federal grant activity of the County and its component unit, the Prince William County Public Schools, during fiscal year 2025. This schedule has been prepared on the modified accrual basis of accounting, as defined in Note 1C, of the County’s Annual Comprehensive Financial Report (ACFR).

The County applied the 15% de minimis indirect cost rate to all new grants starting October 1, 2024. Before that date, it followed a 10% de minimis indirect cost rate.

The County operates on a contractual basis with its grant partners, except for some subrecipients, who were awarded funding from the County’s allotment of Coronavirus State and Local Fiscal Recovery Funds (CSLFRF) – COVID-19 (ALN 21.027).

NOTE (2) – SCOPE OF AUDIT PURSUANT TO TITLE 2 US CODE OF FEDERAL REGULATIONS PART 200, UNIFORM ADMINISTRATIVE REQUIREMENTS, COST PRINCIPLES, AND AUDIT REQUIREMENTS FOR FEDERAL AWARDS

Illustration 1-1 presents the reconciliation of the ACFR Exhibit 5 and 8 and Schedule 40 and the School Board’s separately issued ACFR Exhibit 5 to the SEFA. A copy of the County’s ACFR may be obtained through the County’s website at www.pwcgov.org. A copy of the School Board’s ACFR may be obtained through the School’s website at www.pwcs.edu.

Illustration 1-1	
Reconciliation of Annual Comprehensive Financial Statements to the Schedule of Expenditures of Federal Awards (SEFA)	
County’s Total Federal Revenue per Exhibit 5 and 8 and Schedule 40 per County’s ACFR	\$ 103,833
School’s Total Federal Revenue per School’s ACFR	104,750
	<u>208,583</u>
Items expended from Restricted Fund Balance:	
Revenue Adjustments to SEFA	(2,528)
Highway Planning and Construction (ALN 20.205)	(9,723)
Coronavirus State and Local Fiscal Recovery Funds (ALN 21.027)	(590)
Items not subject to Single Audit:	
U. S. Marshals/I.N.S. purchase of service agreement	(75)
Payments from BABS and QSCBS receipts received by the County	(976)
Total Expenditures of Federal Awards per SEFA	<u>\$ 194,691</u>

NOTE (3) – COGNIZANT AGENCY

The U. S. Department of Housing and Urban Development is the County’s cognizant audit agency for the Single Audit.

NOTE (4) – NONCASH FEDERAL AWARDS EXPENDED

The value of food distribution - commodities received by the County during fiscal year 2025 was \$6 (ALN 10.555) and the value of equipment received by the County during fiscal year 2025 was \$10 (ALN 97.067). These amounts have been included in the SEFA and in the County's ACFR.

During fiscal year 2025, Schools received and expended \$5,477 (ALN 10.555) in surplus food commodities from the federal government. At year end, \$75 (ALN 10.555) of food commodities received from the federal government have been included in inventories and recorded as unavailable revenue.

PRINCE WILLIAM COUNTY, VIRGINIA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS

For the Year Ended June 30, 2025

A. Summary of Auditor’s Results:

- a. The type of auditor’s report issued on the basic financial statements: **Unmodified opinion**
- b. Significant deficiencies in internal control disclosed by the audit of the financial statements: **No**
- c. Material weaknesses in internal control disclosed by the audit of financial statements: **No**
- d. Noncompliance, which is material to the financial statements: **No**
- e. Significant deficiencies in internal control over major programs: **No**
- f. Material weaknesses in internal control over major programs: **No**
- h. Any audit findings which are required to be reported in accordance with §200.516(a) of the Uniform Guidance: **No**
- i. The programs tested as major programs and type of audit report issued on compliance were:

Assistance Listing Number	Name of Federal Program or Cluster	Audit Report Issued
14.871/14.879	Housing Voucher Cluster	Unmodified
21.027	Coronavirus State and Local Fiscal Recovery Funds – COVID-19	Unmodified
84.010	Grants to Local Educational Agencies (Title I, Part of the ESEA)	Unmodified
84.027/84.173	Special Education Cluster	Unmodified
93.959	Block Grants for the Prevention and Treatment of Substance Abuse	Unmodified

- j. Dollar threshold used to distinguish between type A and type B programs: **\$3,000,000**
- k. Prince William County qualified as a low-risk auditee in accordance with §200.520(a) of the Uniform Guidance: **No**

PRINCE WILLIAM COUNTY, VIRGINIA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS

For the Year Ended June 30, 2025

A. Findings Relating to the Financial Statements Reported in Accordance with *Government Auditing Standards*:

a. Finding 2025-001: Non-Material Noncompliance – Conflict of Interests

Criteria: Section 2.2-3115 of the *Code of Virginia* requires that certain local government officials and employees file a Statement of Economic Interest (“SOEI”), Financial Disclosure Statement (“FDS”), and/or Real Estate Disclosure (“RE”) form with the Clerk of the local governing body annually or prior to assuming office or taking employment.

Condition: Of the three hundred and six (306) officials and employees required to file a SOEI, FDS and/or a RE form, we noted five (5) instances where the filer never submitted their SOEI, FDS or RE form.

Cause: The County lacks the legal mechanism to enforce compliance with Section 2.2-3115 of the *Code of Virginia*. However, the Prince William County Clerk to the Board of County Supervisors’ Office (“Clerk’s Office”) does have procedures in place to notify and disseminate the required forms to required individuals prior to the due date and follows up with several communications once the due date has passed to encourage compliance.

Effect: Non-compliance could result in action by the Commonwealth Attorney’s Office.

Repeat Finding: Yes, prior year finding 2024-005.

Recommendation: Local government officials should complete the SOEI, FDS and/or RE forms in accordance with codified requirements.

Views of Responsible Officials and Planned Corrective Action:

The Clerk to the Board of County Supervisor’s Office is only required to distribute the annual forms and maintain the forms which are filed and has a system in place to facilitate this process. Annually, the Clerk’s Office notifies individuals who are appointed to the Board, Committees, and Commissions as well as applicable existing PWC employees, to encourage them to file their SOEI, Financial Disclosure Statement, and/or Real Estate Disclosure Form timely. The Clerk’s Office cannot compel individuals to comply with the law as the County lacks the authority to enforce such compliance. Only the Commonwealth Attorney can enforce compliance against individuals by assessing a civil penalty. Therefore, the County fulfills its obligations under the Virginia Code by encouraging compliance. The Clerk’s Office will continue to follow their existing process to compel required individuals to submit their forms timely and utilize existing systems to collect and maintain these files.



The Board of County Supervisors

Deshundra Jefferson, *Chair*

Victor S. Angry, *Vice Chair*

Tom Gordy

Andrea O. Bailey

Yesli Vega

George Stewart

Kenny A. Boddye

Jeannie LaCroix

**COUNTY OF PRINCE WILLIAM, VIRGINIA
CORRECTIVE ACTION PLAN
For the Year Ended June 30, 2025**

A. Finding 2025-001: Non-material Noncompliance – Conflict of Interests

Name of Contact Person: Andrea Madden, Clerk to Board of County Supervisors (BOCS)

Corrective Action: The County fulfills its obligations under the Virginia Code by encouraging compliance. The Clerk’s Office will continue to follow their existing process to compel required individuals to submit their forms timely and utilize existing systems to collect and maintain these files.

The Clerk to the Board of County Supervisor’s Office will distribute the annual forms and maintain the forms which are filed and has a system in place to facilitate this process. Annually, the Clerk’s Office notifies individuals who are appointed to the Board, Committees, and Commissions as well as applicable existing PWC employees, to encourage them to file their SOEI, Financial Disclosure Statement, and/or Real Estate Disclosure Form timely. The Commonwealth Attorney can enforce compliance against individuals by assessing a civil penalty.

COUNTY OF PRINCE WILLIAM, VIRGINIA
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
For the Year Ended June 30, 2025
(amounts expressed in thousands)

A. Status of Prior Year Findings:

a. 2024-001: Significant Deficiency – Internal Control over Financial Reporting – Annual External Financial Reporting in Accordance with U.S. GAAP

Summary of Finding: Annually, the County’s Department of Finance oversees the preparation, processing, and recordation of thousands of financial transactions that ultimately will be reflected in the Annual Comprehensive Financial Report produced within the County’s Department of Finance. During the external financial statement audit, an instance was identified where prepaid taxes were not properly allocated to the funds to which they applied. Although the County’s financial system is able to accurately capture the collection of taxes paid prior to the funding period, the manual allocation of those prepayments to certain special revenue funds was not performed accurately. This resulted in an overstatement of pooled cash and prepaid taxes (a liability) in the non-major governmental funds and corresponding understatements in the general fund of approximately \$20.1 million.

Corrective Action Taken: The Financial Reporting & Control and Tax Administration Divisions will continue to document the system generated reports and procedures necessary to properly record the year-end tax allocations and entries when turnover in key positions occur. The County’s Finance Department has proactively acted to adequately document the system generated reports and procedures necessary to properly record the year-end tax allocations and entries.

Status Update: Management has implemented the corrective action described in FY 2024 Corrective Action Plan related to documentation of system-generated reports and procedures for year-end tax allocations by enhancing our documentation and review processes.

COUNTY OF PRINCE WILLIAM, VIRGINIA
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
For the Year Ended June 30, 2025
(amounts expressed in thousands)

2024-002: Significant Deficiency – Vendor Management

Summary of Finding: In fiscal year 2025, the County experienced an incursion on its vendor management system. Thus, the County was exposed to potential losses without internal controls that are both properly and effectively implemented to prevent, or detect and correct, unauthorized changes to certain information in a timely manner.

Corrective Action Taken: The County is researching new strategies, tools, and best practices to strengthen our internal controls around vendor management. Documentation standards and review processes were revised and reinforced across key control activities to promote timely detection and correction of potential misstatements.

Status Update: The enhancements to documentation and review procedures have been fully implemented and are operating as intended.

COUNTY OF PRINCE WILLIAM, VIRGINIA
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

For the Year Ended June 30, 2025

(amounts expressed in thousands)

b. 2024-003: Significant Deficiency and Non-Material Noncompliance – Housing Voucher Cluster Special Test 8 – Bank Accounts

Summary of Finding: As a result of a HUD audit in fiscal year 2024, the County was informed of the requirement to have separate bank accounts and depository agreements for these federal funds. The County was not in compliance with Special Test 8 requirements per the Compliance Supplement (24 CFR 982.156).

Corrective Action Taken: The Office of Housing and Community Development began working with the County's Finance Department and the current Banking Financial Institution (Wells Fargo) to open two separate accounts, one for the Housing Choice Voucher (HCV) program and one for the FSS Escrow Accounts, in April 2024. The task included revised mapping of deposits and expenditures, including the establishment of related workflows within the County's financial management system and therefore these changes needed to first be adequately tested. The migration to the two new bank accounts went live on July 1, 2024, and per HUD regulations a General Depository Agreement (HUD-51999 GDA) was entered.

Status Update: Corrective actions have been implemented; routine monitoring and training continue on an ongoing basis.

COUNTY OF PRINCE WILLIAM, VIRGINIA
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

For the Year Ended June 30, 2025
(amounts expressed in thousands)

c. 2024-004: Significant Deficiency and Non-Material Noncompliance – Housing Voucher Cluster REAC Report

Summary of Finding: During our testing, we noted that the County’s Real Estate Assessment Center (“REAC”) submission from 2022 and 2023 were rejected by the US Department of Housing and Urban Development (“HUD”) because amounts did not properly roll forward from previous periods. The REAC submission did not meet the requirement of being completed timely and accurately. Inaccurate record keeping results in unreliable information on which to base decision making. This also resulted in rejected REAC submissions.

Corrective Action Taken: The Office of Housing and Community Development concurs with the recommendations. The Office of Housing and Community Development (OHCD) has taken corrective measures to ensure that the REAC reports are supported with accurate data and submitted in a timely manner. There are monthly reconciliation procedures in place which include management oversight and review of all reports. OHCD has and will continue to enter into a contractual agreement with a knowledgeable and reputable accounting firm that the County is under contract for services applicable to the need. REAC reports will be extensively reviewed by management prior to submission to HUD.

Status Update: Documentation of reconciliation and supervisory review indicates the corrective actions have been implemented effectively.

COUNTY OF PRINCE WILLIAM, VIRGINIA
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

For the Year Ended June 30, 2025
(amounts expressed in thousands)

d. 2024-005: Non-Material Noncompliance – Conflict of Interests

Summary of Finding: Out of a total of three hundred and six (306) officials and employees required to file a SOEI, FDS and/or a RE form, we noted fifteen (15) instances in which the official or employee did not complete their SOEI disclosure requirements due to no submission of an SOEI form. Non-compliance could result in action by the Commonwealth Attorney’s Office through the assessment of a \$250 civil penalty against non-compliant individuals.

Corrective Action Taken: The Clerk to the Board of County Supervisor’s Office is only required to distribute the annual forms and maintain the forms which are filed and have a system in place to facilitate this process. Annually, the Clerk’s Office notifies individuals who are appointed to the Board, Committees, and Commissions as well as applicable existing PWC employees, to encourage them to file their SOEI, Financial Disclosure Statement, and/or Real Estate Disclosure Form timely. The Clerk’s Office cannot compel individuals to comply with the law as the County lacks the authority to enforce such compliance. Only the Commonwealth Attorney can enforce compliance against individuals by assessing a civil penalty. Therefore, the County fulfills its obligations under the Virginia Code by encouraging compliance. The Clerk’s Office will continue to follow their existing process to compel required individuals to submit their forms timely and utilize existing systems to collect and maintain these files.

Status Update: Ongoing monitoring and guidance issuance have addressed the conditions noted in the prior year.

Repeat Finding: This is a repeat finding with regards to County instances in FY2025. Please see 2025-001

COUNTY OF PRINCE WILLIAM, VIRGINIA
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
For the Year Ended June 30, 2025
(amounts expressed in thousands)

e. 2024-006: Non-Material Noncompliance – Opioid Abatement Funds

Summary of Finding: We noted that the OAA Annual Reporting Workbook was submitted past the due date on September 18, 2024. Delayed reporting may impact future funding allocations.

Corrective Action Taken: Now that the Opioid Abatement Authority has started to stabilize its staffing assignments and provide more consistent guidance, the County will adjust the timing of entries needed to close the Opioid Settlement Special Revenue Fund to ensure the annual report is submitted timely. If an extension is requested and granted, Community Services will obtain an extension in writing and proceed with submitting the report as quickly as possible.

Status Update: The corrective actions have been implemented.



PRINCE WILLIAM
Finance



Prince William County, Virginia

Department of Finance
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