

HOWARD COUNTY PUBLIC SCHOOL SYSTEM

**Single Audit Together with
Reports of Independent Public Accountants**

For the Year Ended June 30, 2023



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JUNE 30, 2022

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REPORT OF INDEPENDENT PUBLIC ACCOUNTANTS ON THE AUDIT OF THE FINANCIAL STATEMENTS

Board of Education
Howard County, Maryland

Opinions

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Howard County Public School System (HCPSS), a component unit of Howard County, Maryland as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise HCPSS' basic financial statements.

In our opinion, the accompanying financial statements present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of HCPSS, as of June 30, 2023, 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 (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General 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 the HCPSS 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 these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.



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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 the HCPSS' 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 Responsibility 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 GAAS 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 controls. 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 GAAS 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 controls 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 the HCPSS' internal controls. 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 the HCPSS' 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 controls-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, budgetary comparison information, schedules of pension related supplementary information, and the schedules of OPEB related supplementary 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.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise HCPSS' basic financial statements. The detailed budgetary comparison schedules, combining fund financial statements, the schedule of school activity fund increases and decreases and schedule of expenditures of Federal awards (collectively, Other Supplementary Information) are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The Other Supplementary 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. 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 Other Supplementary Information is fairly stated in all material respects in relation to the basic financial statements as a whole.

Other Information Included in the Annual Report

Management is responsible for the other information included in the annual comprehensive financial report (ACFR). The other information comprises the introductory and statistical sections but does not include the basic financial statements and our report of independent public accountants thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon. In connection with our audit of the basic financial statements, our responsibility is to read the other information



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and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated September 25, 2023, on our consideration of the HCPSS's internal controls 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 controls over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of internal controls over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the HCPSS's internal controls over financial reporting and compliance.

Owings Mills, Maryland
September 25, 2023

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**REPORT OF INDEPENDENT PUBLIC ACCOUNTANTS ON INTERNAL CONTROLS
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 Education
Howard County, Maryland

We have audited 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 General of the United States, the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Howard County Public School System (HCPSS), a component unit of Howard County, Maryland as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the HCPSS's basic financial statements, and have issued our report thereon dated September 25, 2023.

Report on Internal Controls over Financial Reporting

In planning and performing our audit of the financial statements, we considered the HCPSS' internal controls over financial reporting (internal controls) to determine the 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 HCPSS' internal controls. Accordingly, we do not express an opinion on the effectiveness of the HCPSS' internal controls.

A deficiency in internal controls 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 controls, 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 controls that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal controls over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal controls over financial reporting that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal controls over financial reporting that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.



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Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the HCPSS’ financial statements are free of 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 determination of financial statement amounts. 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 controls and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the HCPSS’ internal controls or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the HCPSS’ internal controls and compliance. Accordingly, this communication is not suitable for any other purpose.

Owings Mills, Maryland
September 25, 2023

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REPORT OF INDEPENDENT PUBLIC ACCOUNTANTS ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM AND ON INTERNAL CONTROLS OVER COMPLIANCE IN ACCORDANCE WITH THE UNIFORM GUIDANCE

Board of Education
Howard County, Maryland

Report on Compliance for Each Major Federal Program

We have audited Howard County Public School System (HCPSS), a component unit of Howard County, Maryland, 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 HCPSS' major Federal programs for the year ended June 30, 2023. HCPSS' 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 HCPSS 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, 2023.

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 (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*); 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 HCPSS 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 the HCPSS' 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 controls over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to the HCPSS' 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 HCPSS’ 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 GAAS, *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 controls. 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 HCPSS’s compliance with the requirements of each major Federal program as a whole.

In performing an audit in accordance with GAAS, *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 HCPSS’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 HCPSS’s internal controls 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 controls over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the HCPSS’s internal controls 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 controls over compliance that we identified during the audit.

Report on Internal Controls over Compliance

A deficiency in internal controls 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 controls over compliance* is a deficiency, or combination of deficiencies in internal controls 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 controls over compliance* is a deficiency, or a combination of deficiencies, in internal controls over compliance with a type of compliance requirement of a Federal



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program that is less severe than a material weakness in internal controls 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 controls over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal controls over compliance is solely to describe the scope of our testing of internal controls 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.

Owings Mills, Maryland
December 8, 2023

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HOWARD COUNTY PUBLIC SCHOOL SYSTEM

Schedule of Expenditures of Federal Awards For the Year Ended June 30, 2023

<u>Federal Grantor/Pass-Through Grantor/Program or Cluster Title</u>	<u>Federal Assistance Listing Number</u>	<u>Pass-through Entity Identifying Number</u>	<u>Total Federal Expenditures</u>	<u>Passthrough Expenditures</u>
<u>United States Department of Agriculture</u>				
<i>Passed Through Maryland State Department of Education</i>				
Child Nutrition Cluster				
School Breakfast Program	10 553	Unknown	\$ 2,351,287	\$ -
National School Lunch Program	10 555	Unknown	9,684,921	-
National School Lunch Program - Non-Cash Commodities	10 555	Unknown	1,422,645	-
Total National School Lunch Program			11,107,566	-
Summer Food Service Program	10 559	Unknown	340,632	-
Total Child Nutrition Cluster			13,799,485	-
Child and Adult Care Food Program	10 558	Unknown	326,392	-
Total U S Department of Agriculture			14,125,877	-
<u>U S Department of the Treasury</u>				
<i>Passed Through Howard County, Maryland</i>				
Coronavirus State and Local Fiscal Recovery Funds				
FY22 ARP SLFRF - Mental Health	21 027	22130021	450,750	-
<i>Passed Through Maryland State Department of Education</i>				
Coronavirus State and Local Fiscal Recovery Funds				
FY21 ARP Trauma & Behavioral Health	21 027	21180301	262,993	-
FY22 ARP Supplemental Instruction and Tutoring	21 027	21184501	2,374,688	-
FY22 ARP Transitional Supplemental Instruction	21 027	21186701	532,200	-
FY22 ARP Trauma and Behavioral Health	21 027	21189801	290,526	-
FY22 ARP Supplemental Summer School	21 027	21192301	339,075	-
Total Coronavirus State and Local Fiscal Recovery Funds			4,250,232	-
Total U.S. Department of the Treasury			4,250,232	-
<u>U S Department of Education</u>				
<i>Passed Through Maryland State Department of Education</i>				
Title I Grants to Local Education Agencies				
FY21 Title I	84 010	21111301	80,249	-
FY22 Title I	84 010	22156401	3,259,753	-
FY23 Title I	84 010	23109601	4,070,999	-
Total Title I Grants to Local Education Agencies			7,411,001	-
<i>Passed Through Maryland State Department of Education</i>				
Special Education Cluster (IDEA)				
Special Education - Grants to States				
FY21 Part B 611 CCEIS	84 027	21027003	765,609	-
FY21 Early Childhood LIR	84 027	21121001	20,557	-
FY21 Secondary Transition LIR	84 027	21121002	81,404	-
FY21 AEP LIR	84 027	21121003	105,375	-
FY22 CLIG Part B 611	84 027	22014801	59,738	-
FY22 Passthrough	84 027	22040601	1,378,296	-
FY22 PPPS Passthrough	84 027	22040602	59,460	-
FY22 Part B 611 CCEIS	84 027	22040603	1,184,517	-
FY22 SECAC	84 027	22040604	1,220	-
FY22 Part B 611 Family Support System	84 027	22040605	1,855	-
FY22 Part B 611 Passthrough (ARP)	84 027	22119201	1,376,947	-
FY22 ARP Part B 611 PPPSS Passthrough	84 027	22119202	19,757	-
FY22 Part B 611 CCEIS Passthrough (ARP)	84 027	22119203	441,822	-
FY22 Secondary Transition LIR	84 027	22169401	82,208	-
FY22 AEP LIR	84 027	22169402	45,824	-
FY23 AEP LIR	84 027	23109103	902	-
FY23 Part B 611 Passthrough	84 027	23055801	7,393,464	-
FY23 Part B 611 CCEIS	84 027	23055803	9,701	-
FY23 Part B 611 Family Support Services	84 027	23055805	17,998	-
FY23 Part B 611 SECAC	84 027	23055806	150	-
FY23 CLIG Part B 611	84 027	23058901	18,177	-
Total Special Education - Grants to States			13,064,981	-

The accompanying notes are an integral part of this schedule.

HOWARD COUNTY PUBLIC SCHOOL SYSTEM

Schedule of Expenditures of Federal Awards For the Year Ended June 30, 2023

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Federal Assistance Listing Number	Pass-through Entity Identifying Number	Total Federal Expenditures	Passthrough Expenditures
<i>U S Department of Education (continued)</i>				
<i>Passed Through Maryland State Department of Education (continued)</i>				
Special Education - Preschool Grants				
FY21 CCEIS Preschool	84 173	21040603	\$ 41,438	\$ -
FY22 Part B 619 Preschool Passthrough	84 173	22036501	131,251	-
FY22 Part B 619 Extended	84 173	22051302	9,180	-
FY22 ARP Part B 619 Preschool Passthrough	84 173	22118901	108,866	-
FY23 Part B 619 Discretionary	84 173	23054301	9,000	-
FY23 Part B 619 Extended	84 173	23054302	12,474	-
FY23 Part B 619 Preschool Passthrough	84 173	23060701	209,782	-
FY23 Part B 619 Preschool Passthrough PPPSS	84 173	23060702	1,686	-
Total Special Education - Preschool Grants			523,677	-
Total Special Education Cluster			13,588,658	-
<i>Passed Through Maryland State Department of Education</i>				
Special Education - Grants for Infants and Families				
FY22 CLIG Part C	84 181	22032801	114,710	-
FY22 Part C SSIP	84 181	22032802	35,973	-
FY22 ARP I&T Part C	84 181	22121401	95,864	-
FY22 IDEA-ARP Extended IFSP Readiness	84 181	22175201	50,539	-
FY22 IDEA-ARP Extended IFSP Readiness Outcomes	84 181	22175202	16,250	-
FY22 IDEA-ARP One Time Substitution	84 181	22196001	74,802	-
FY23 CLIG Part C	84 181	23060501	236,058	-
FY23 Part C SSIP	84 181	23060502	3,040	-
Total Special Education - Grants for Infants and Families			627,236	-
<i>Passed Through Maryland State Department of Education</i>				
Career and Technical Education - Basic Grants to States				
FY22 Perkins	84 048	22052301	5,180	-
FY23 Perkins	84 048	23033301	366,913	-
Total Career and Technical Education - Basic Grants to States			372,093	-
<i>Passed Through Maryland State Department of Education</i>				
Education for Homeless Children and Youth				
FY22 Homeless Education Assistance Program	84 196	22157801	57,950	-
FY23 Homeless Education Assistance Program	84 196	23122801	4,766	-
Total Education for Homeless Children and Youth			62,716	-
<i>Passed Through Maryland State Department of Education</i>				
Charter Schools				
FY23 Charter Schools Conference	84 282	23108502	1,953	-
Total Charter Schools			1,953	-
<i>Passed Through Maryland State Department of Education</i>				
Twenty-First Century Community Learning Centers				
FY22 Bridges to Higher Learning Supplemental	84 287	22194901	157,084	-
FY22 Bridges to Success Supplemental	84 287	22195001	226,460	-
FY23 Bridges to Higher Learning	84 287	23106103	347,221	-
FY23 Bridges to Success	84 287	23106201	354,845	-
Total Twenty-First Century Community Learning Centers			1,085,610	-
<i>Passed Through Maryland State Department of Education</i>				
English Language Acquisition State Grants				
FY21 Title III ELA Grant	84 365	21047001	249,409	-
FY22 Title III ELA	84 365	22066601	380,816	-
FY23 Title III ELA	84 365	23043601	62,472	-
Total English Language Acquisition State Grants			692,697	-

The accompanying notes are an integral part of this schedule.

HOWARD COUNTY PUBLIC SCHOOL SYSTEM

Schedule of Expenditures of Federal Awards For the Year Ended June 30, 2023

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Federal Assistance Listing Number	Pass-through Entity Identifying Number	Total Federal Expenditures	Passthrough Expenditures
U S Department of Education (continued)				
<i>Passed Through Maryland State Department of Education</i>				
Supporting Effective Instruction State Grants				
FY21 Title IIA	84 367	21079701	\$ 299,326	\$ -
FY22 Title IIA	84 367	22105701	611,226	-
FY23 Title IIA	84 367	23070501	44,449	-
FY23 Title II Supplemental	84 367	23138701	27,000	-
Total Supporting Effective Instruction State Grants			982,001	-
<i>Passed Through Maryland State Department of Education</i>				
Comprehensive Literacy Development				
FY23 Striving Readers Supplemental	84 371	23066401	30,166	-
Total Comprehensive Literacy Development			30,166	-
<i>Passed Through Maryland State Department of Education</i>				
Student Support and Academic Enrichment Program				
FY21 Title IV, Part A	84 424	21137201	101,186	-
FY22 Title IV, Part A	84 424	22152301	241,088	-
FY23 Title IV, Part A	84 424	23121101	176,432	-
Total Student Support and Academic Enrichment Program			518,706	-
<i>Passed Through Maryland State Department of Education</i>				
Education Stabilization Fund				
FY20 ESSER	84 425D	20179601	2,045	-
FY20 GEER Fund	84 425C	20188701	497	-
FY21 GEER Competitive Grant	84 425C	20201801	211,964	-
FY21 ESSER Reopening	84 425D	20203701	475	-
FY21 ESSER II Grant	84 425D	20223501	7,655,745	-
FY21 Achieving Academic Equity for Black Boys	84 425D	21173001	61,802	-
FY22 ESSER III	84 425D	21193701	2,389,817	-
FY22 ARP Homeless Children and Youth Part I	84 425W	22157901	11,639	-
FY22 Expanding AP Opportunities for Low Income Students	84 425D	22159401	18,790	-
FY22 ARP ESSER Bridges to Life Readiness	84 425U	22170301	229,700	-
FY22 ARP Homeless Children and Youth Part II	84 425W	22179001	102,399	-
FY22 ARP ESSER MD Leads - Grow Your Own Staff	84 425U	22186202	365,298	-
FY22 ARP ESSER MD Leads - Science of Reading	84 425U	22186203	204,647	-
FY22 ARP ESSER MD Leads - Reimagining Time	84 425U	22186204	339,623	-
FY22 ARP ESSER MD Leads - Community Schools	84 425U	22186205	102,750	-
FY23 AAEBB - Running Brook ES	84 425D	23127401	46,367	-
FY23 AAEBB - Longfellow ES	84 425D	23141601	12,775	-
Total Education Stabilization Fund			11,756,333	-
Impact Aid	84 041	Unknown	227,691	-
Total U S Department of Education			37,356,861	-

The accompanying notes are an integral part of this schedule.

HOWARD COUNTY PUBLIC SCHOOL SYSTEM

Schedule of Expenditures of Federal Awards For the Year Ended June 30, 2023

<u>Federal Grantor/Pass-Through Grantor/Program or Cluster Title</u>	<u>Federal Assistance Listing Number</u>	<u>Pass-through Entity Identifying Number</u>	<u>Total Federal Expenditures</u>	<u>Passthrough Expenditures</u>
<u>U S Department of Health and Human Services</u>				
<i>Passed Through Maryland State Department of Education</i>				
Every Student Succeeds Act/Preschool Development Grant FY22 ESSA Preschool Development Grant B-5	93 434	22180001	\$ 12,500	\$ -
<i>Passed Through US Health Resources and Services Administration</i>				
Public Health Emergency Response: Cooperative Agreement for Emergency Response: Public Health Crisis Response FY23 HCHD Covid-19 Public Health Workforce Supplemental	93 354	23130001	399,576	-
COVID-19 - Provider Relief Fund and American Rescue Plan (ARP) Rural Distribution FY21 HRSA Medicaid Provider Relief Fund	93 498	21130021	1,218	-
Total U S Department of Health and Human Services			413,294	-
<u>U S Department of Justice</u>				
STOP School Violence FY20 STOP School Violence	16 839	N/A	19,344	-
Total U S Department of Justice			19,344	-
<u>U S Department of Defense</u>				
Language Grant Program FY22 STARTALK Pilot	12 900	N/A	104,257	-
Total Language Grant Program			104,257	-
Mathematical Sciences Grants FY23 NSA Math Journals	12 901	N/A	5,400	-
Total Mathematical Sciences Grants			5,400	-
GenCyber Grants Program FY23 GenCyber - PVMS	12 903	N/A	72,223	-
Total GenCyber Grants Program			72,223	-
Total U S Department of Defense			181,880	-
Total Expenditures of Federal Awards			\$ 56,347,488	\$ -

The accompanying notes are an integral part of this schedule.

HOWARD COUNTY PUBLIC SCHOOL SYSTEM

Notes to the Schedule of Expenditures of Federal Awards For the Year Ended June 30, 2023

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

All Federal grant operations of the Howard County Public School System (HCPSS), a component unit of Howard County, Maryland, are included in the scope of the Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (the Single Audit or Uniform Guidance). The Single Audit was performed in accordance with the provisions of the Office of Management and Budget (OMB) Compliance Supplement (the Compliance Supplement). Compliance testing of all requirements, as described in the Compliance Supplement, was performed for the major grant program noted below. The programs on the accompanying schedule of expenditures of Federal awards represent all Federal award programs and other grants with fiscal year 2023 cash or non-cash expenditure activities. For our Single Audit testing, we tested the Federal award program with 2023 cash and non-cash expenditures to ensure coverage of at least 40% of Federally granted funds. Our actual coverage was 66%.

Expenditures reported on the schedule of expenditures of Federal awards (the Schedule) 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. HCPSS has elected not to use the 10 percent de minimis indirect cost rate allowed under the Uniform Guidance.

Major Programs	Federal Assistance Listing Number	Federal Expenditures
	10.553, 10.555,	
National School Lunch Program- Child Nutrition Cluster	10.559	\$ 13,799,485
Coronavirus State and Local Fiscal Recovery Fund - COVID-19	21.027	4,250,232
Title I Grants to Local Education Agencies	84.010	7,411,001
Education Stabilization Fund	84.425C,D,U,W	11,756,333
Total Major Programs		<u><u>\$ 37,217,051</u></u>

2. BASIS OF PRESENTATION

The accompanying Schedule includes the Federal award activity of HCPSS and is presented on the accrual basis of accounting. The information in the Schedule is presented in accordance with the requirements of the cost principles contained in the Uniform Guidance.

3. RECONCILIATION TO THE FINANCIAL STATEMENTS

The accompanying Schedule reconciles to amounts reported in HCPSS' financial statements as follows:

Total Federal revenue per the Schedule	\$ 56,347,488
State and local grants	<u>419,113,378</u>
Total State and Federal Sources Revenue per Financial Statements	<u><u>\$ 475,460,866</u></u>

HOWARD COUNTY PUBLIC SCHOOL SYSTEM

Schedule of Findings and Questioned Costs For the Year Ended June 30, 2023

Section I - Summary of Independent Public Accountants' Results

Financial Statements

Type of Independent Public Accountant' report issued:	Unmodified
Internal controls over financial reporting:	
Material weakness(es) identified?	No
Significant deficiency(ies)?	None Reported
Noncompliance material to the financial statements noted?	No

Federal Awards

Type of Independent Public Accountant' report issued on compliance for major programs	Unmodified
Internal controls over major programs:	
Material weakness(es) identified?	No
Significant deficiency(ies)?	None Reported
Any audit findings disclosed that are required to be reported in accordance with Section 200.516(a) of Uniform Guidance?	No

Major Programs	Federal Assistance Listing Number	Federal Expenditures
National School Lunch Program- Child Nutrition Cluster	10.553, 10.555, 10.559	\$ 13,799,485
Coronavirus State and Local Fiscal Recovery Fund - COVID-19	21.027	4,250,232
Title I Grants to Local Education Agencies	84.010	7,411,001
Education Stabilization Fund	84.425C,D,U,W	11,756,333
Total Major Programs		\$ 37,217,051
Threshold for distinguishing between Type A and B programs		\$ 1,690,425
Does HCPSS qualify as a low risk auditee?		No

HOWARD COUNTY PUBLIC SCHOOL SYSTEM

**Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2023**

Section II – Financial Statement Findings

None noted.

Section III – Federal Award Findings

None noted.

HOWARD COUNTY PUBLIC SCHOOL SYSTEM

**Summary Schedule of Prior Year Findings
For the Year Ended June 30, 2023**

Finding 2022-001

Programs: All

Material Weakness Related to Revenue Recognition

Repeat Finding: No

Condition:

During the year end closing process, HCPSS recorded inaccurate adjustments to revenue in the Restricted Programs Fund.

2023 Conclusion:

Finding cleared.