

Board of Education of Howard County, Maryland
Howard County Public School System
10910 Clarksville Pike
Ellicott City, Maryland 21042

In planning and performing our audit 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, 2021, in accordance with auditing standards generally accepted in the United States of America, we considered HCPSS's ("internal control") as a basis for designing auditing 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 our opinion on the effectiveness of the HCPSS's internal control. We refer you to our 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* dated September 30, 2021.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be significant deficiencies or material weaknesses and therefore, there can be no assurance that all deficiencies, significant deficiencies, or material weaknesses have been identified. We did not identify any deficiencies in internal control that we consider to be material weaknesses. However, as discussed below, we identified certain matters involving the internal control and other operational matters that are presented for your consideration. This letter does not affect our report dated September 30, 2021 on the financial statements of HCPSS. We will review the status of these comments during our next audit engagement. Our comments and recommendations, all of which have been discussed with appropriate members of management, are intended to improve the internal control or result in other operating efficiencies. Our comments are summarized as follows:

Information Technology

We noted several matters and areas of improvement related to the Information Technology design and controls which have been communicated directly to management.

Management Response

- Management continually reviews the information security technology posture, designs and controls to support best practices for staff and students.

HCPSS has taken aggressive action in the last year to address security concerns related to the pandemic. Hiring a full-time security manager along with adding additional staff to the security team has resulted in an improvement in the overall security posture of the district.

Additionally, as part of the latest Strategic Technology plan, HCPSS will be implementing additional security compensating control initiatives that will go further to protect the confidentiality, integrity and availability of data and applications throughout the district.

We believe that the implementation of these recommendations will provide HCPSS with a stronger system of internal control while also making its operations more efficient. We will be happy to discuss the details of these recommendations with you at your convenience.

This communication is intended solely for the information and use of the Board of Education of Howard County and management of Howard County Public School System, and the Maryland State Department of Education, and is not intended to be and should not be used by anyone other than these specified parties.

Respectfully,

CohnReznick LLP

Baltimore, Maryland
September 30, 2021