

September 30, 2022

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 financial statements of Howard County Public School System ("HCPSS"), a component unit of Howard County, Maryland, as of and for the year ended June 30, 2022, in accordance with auditing standards generally accepted in the United States of America, we considered HCPSS's internal control over financial reporting ("internal control") as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the HCPSS's internal control. Accordingly, we do not express an opinion on the effectiveness of 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, 2022.

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, 2022 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. In alignment with our Strategic Call to Action, the Department of Information Technology continuously partners with stakeholders to provide secure, sustainable, and reliable information and technology services and solutions through proactive planning and fiscally responsible practices.
- 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. HCPSS has additionally implemented a 24x7 managed security services provider with managed detection and response services, threat analysis, incident validation and immediate response capacity.

- 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 security, reliability, and integrity of HCPSS data, systems, networks, and computing environment. This includes:
 - The district-wide implementation of multi-factor authentication;
 - Department of Information Technology implementation of a Privileged Identity Management solution that enforces least privilege to the absolute minimum
 - necessary to perform authorized activities;
 - The district-wide implementation of a robust security awareness and training platform, and
 - Engaging with federal partners at the Department of Homeland Security / Cybersecurity Infrastructure & Security agency to conduct vulnerability testing and best practices implementation.

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,



Baltimore, Maryland
September 30, 2022