

HOWARD COUNTY PUBLIC SCHOOL SYSTEM

REPORT ON SINGLE AUDIT

YEAR ENDED JUNE 30, 2016

**HOWARD COUNTY PUBLIC SCHOOL SYSTEM
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**INDEPENDENT AUDITORS' 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**

Members of the Board of
Education of Howard County
Ellicott City, Maryland

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Howard County Public School System (HCPSS), a component unit of Howard County, Maryland as of and for the year ended June 30, 2016, and the related notes to the financial statements, which collectively comprise HCPSS's basic financial statements, and have issued our report thereon dated September 30, 2016.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered HCPSS'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 HCPSS's internal control. Accordingly, we do not express an opinion on the effectiveness of HCPSS'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 may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether HCPSS'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

Members of the Board of
Education of Howard County

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

A handwritten signature in black ink that reads "CliftonLarsonAllen LLP". The signature is written in a cursive, flowing style.

CliftonLarsonAllen LLP

Baltimore, Maryland
September 30, 2016



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

Members of the Board of
Education Howard County
Ellicott City, Maryland

Report on Compliance for Each Major Federal Program

We have audited the Howard County Public School System's (HCPSS) compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the HCPSS's major federal programs for the year ended June 30, 2016. The HCPSS's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with federal statutes, regulations, and terms and conditions of its federal awards applicable to its federal programs.

Auditors' Responsibility

Our responsibility is to express an opinion on compliance for each of the HCPSS's major federal programs based on our audit of the types of compliance requirements referred to above. 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). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the HCPSS's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the HCPSS's compliance.

Opinion on Each Major Federal Program

In our opinion, the HCPSS complied, in all material respects, with the types of 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, 2016.

Other Matters

The results of our auditing procedures disclosed an instance of noncompliance, which is required to be reported in accordance with the Uniform Guidance and which is described in the accompanying schedule of findings and questioned costs as item 2016-001. Our opinion on each major federal program is not modified with respect to this matter.

HCPSS's response to the noncompliance finding identified in our audit is described in the accompanying schedule of findings and questioned costs. HCPSS's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

Report on Internal Control Over Compliance

Management of the HCPSS is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the HCPSS's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the HCPSS's 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 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 first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, we identified a certain deficiency in internal control over compliance, as described in the accompanying schedule of findings and questioned costs as item 2016-001, that we consider to be a significant deficiency.

HCPSS's response to the internal control over compliance finding identified in our audit is described in the accompanying schedule of findings and questioned costs. HCPSS's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

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

Member of the Board of
Education Howard County

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

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the HCPSS as of and for the year ended June 30, 2016, and the related notes to the financial statements, which collectively comprise the HPCSS's basic financial statements. We issued our report thereon dated September 30, 2016, which contained unmodified opinions on those financial statements. Our audit was conducted 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 expenditure of federal awards is fairly stated in all material respects in relation to the basic financial statements as a whole.



CliftonLarsonAllen LLP

Baltimore, Maryland
December 28, 2016

**HOWARD COUNTY PUBLIC SCHOOL SYSTEM
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED JUNE 30, 2016**

Federal Grantor/Pass-through Grantor/Program or Cluster Title	Federal CFDA Number	Passthrough Agency Grant Number	Passed through to Subrecipients	Expenditures
U. S. Department of Agriculture:				
Passed Through Maryland State Department of Education:				
School Breakfast Program	10.553	None provided	N/A	\$ 1,447,969
National School Lunch Program	10.555	None provided	N/A	5,167,360
National School Lunch Program - Non-Cash Commodities	10.555	None provided	N/A	869,905
Summer Food Service Program for Children	10.559	None provided	N/A	42,914
Total Child Nutrition Cluster				<u>7,528,148</u>
Child and Adult Care Food Program	10.558	None provided	N/A	150,393
Total U.S. Department of Agriculture				<u>150,393</u>
U.S. Department of Defense				
National Security Agency:				
Mathematical Science Grant Program - Direct Award:				
FY15 NSA StarTalk	12.901	05130013	N/A	44,270
FY16 NSA-ARML	12.901	06130002	N/A	3,190
FY16 NSA-Robotics-AHS	12.901	06131010	N/A	10,000
FY16 FIRST-Robotics-AHS	12.901	06131013	N/A	5,000
Total U.S. Department of Defense				<u>62,460</u>
U.S Department of Education:				
Title 1 Grants to Local Educational Agencies:				
Passed Through Maryland State Department of Education:				
FY14 Title I	84.010	14447801	N/A	8
FY15 TITLE I	84.010	15436301	N/A	1,426,128
FY15 Title I Focus Grant	84.010	15516701	N/A	166,434
FY15 Title I, Target Assistanc	84.010	15523101	N/A	54,551
FY15 Special LEA Focus	84.010	15566301	N/A	117,298
FY16 TITLE I	84.010	16510101	N/A	2,761,826
FY16 Title I Focus	84.010	16525501	N/A	214,935
Total Title 1 Grants				<u>4,741,180</u>
Special Education Grants to States:				
Passed Through Maryland State Department of Education:				
FY14 Discretionary Part B	84.027	14524201	N/A	8,814
FY14 IDEA Pt B611 Discretionar	84.027	14528201	N/A	1,780
FY15 Passthrough	84.027	15418901	N/A	16,952
FY15 PPPS Passthrough	84.027	15418902	N/A	1,932
FY15 Local Priority	84.027	15418906	N/A	79,007
FY15 I&T Part B	84.027	15423602	N/A	87,409
FY15 R4K-Part B611	84.027	15534501	N/A	2,648
FY15 NCSC	84.027	15555701	N/A	3,940
FY16 1 Time Supplemental	84.027	16460501	N/A	59,480
FY16 Passthrough	84.027	16455901	N/A	8,506,046
FY16 PPPS Passthrough	84.027	16455902	N/A	16,411
FY16 SECAC	84.027	16455903	N/A	2,476
FY16 Local Priority	84.027	16455904	N/A	65,259
FY16 1 Time Discretionary Pt B	84.027	16456001	N/A	22,373
FY16 Part B State Discretionar	84.027	16456002	N/A	54,695
FY16 NASDSE	84.027	16456003	N/A	600
FY16 I&T Part B	84.027	16460301	N/A	53,692
FY16 Comm Competance Conf	84.027	16564901	N/A	257
Total Special Education Grants to States				<u>8,983,771</u>

**HOWARD COUNTY PUBLIC SCHOOL SYSTEM
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED JUNE 30, 2016**

Federal Grantor/Pass-through Grantor/Program or Cluster Title	Federal CFDA Number	Passthrough Agency Grant Number	Passed through to Subrecipients	Expenditures
U.S. Department of Education - continued				
Special Education Preschool Grants:				
Passed Through Maryland State Department of Education:				
FY15 Preschool Passthrough	84.173	15418903	N/A	\$ 7,431
FY15 R4K-Part B619	84.173	15534502	N/A	9,915
FY16 Preschool Passthrough	84.173	16456101	N/A	256,195
FY16 PPPS-Preschool	84.173	16456102	N/A	1,837
FY16 I&T Transition	84.173	16460401	N/A	4,912
FY16 I&T Part B619	84.173	16460402	N/A	10,951
Total Special Education Preschool Grants				<u>291,241</u>
Total Special Education Cluster				<u>9,275,012</u>
Career and Technical Education - Basic Grant to States:				
Passed Through Maryland State Department of Education:				
FY16 Perkins CTE Reserve	84.048	16498001	N/A	40,048
FY16 Perkins	84.048	16505401	N/A	281,512
Total Career and Technical Education - Basic Grant to States:				<u>321,560</u>
Special Education - Grants for Infants and Families				
Passed Through Maryland State Department of Education:				
FY15 I&T Part C	84.181	15423601	N/A	47,484
FY16 I&T Part C	84.181	16460201	N/A	217,401
Total Special Education - Grants for Infants and Families				<u>264,885</u>
Education for Homeless Children and Youth:				
Passed Through Maryland State Department of Education:				
FY15 Educating Homeless Children	84.196	15537601	N/A	43,765
FY16 Educating Homeless Children	84.196	16524901	N/A	40,767
Total Education for Homeless Children and Youth:				<u>84,532</u>
Twenty-First Century Community Learning Centers:				
Passed Through Maryland State Department of Education:				
FY15 Columbia Bridges	84.287	15502001	N/A	28,494
FY15 Bridges over Cradlerock	84.287	15502401	N/A	19,539
FY15 Bridges over Wilde Lake	84.287	15502701	N/A	25,171
FY15 Bridges OEHC	84.287	15503001	N/A	45,191
FY16 Bridges over Cradlerock	84.287	16529201	N/A	286,861
FY16 Bridges OEHC	84.287	16533401	N/A	301,331
FY16 Columbia Bridges	84.287	16533501	N/A	301,063
FY16 Bridges over Wilde Lake	84.287	16535801	N/A	336,431
Total Twenty-First Century Community Learning Centers				<u>1,344,081</u>
English Language Acquisition State Grants:				
Passed Through Maryland State Department of Education:				
FY14 ELA	84.365	14458701	N/A	129,191
FY14 ELA-Immigrant	84.365	14458702	N/A	4,868
FY15 English Lang Acquisition	84.365	15443301	N/A	218,903
FY16 ELA Unaccompanied Minors	84.365	16427001	N/A	34,919
FY16 ELA	84.365	16430201	N/A	66,245
FY16 ELA-Immigrant	84.365	16430202	N/A	2,149
Total English Language Acquisition State Grants				<u>456,275</u>

**HOWARD COUNTY PUBLIC SCHOOL SYSTEM
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED JUNE 30, 2016**

Federal Grantor/Pass-through Grantor/Program or Cluster Title	Federal CFDA Number	Passthrough Agency Grant Number	Passed through to Subrecipients	Expenditures
U.S. Department of Education - continued				
Mathematics and Science Partnerships:				
Passed Through Maryland State Department of Education:				
FY14 Title II Pt B Math/Sci	84.366	14525401	N/A	\$ 1,540
FY16 MSP/MELP	84.366	16491201	N/A	141,089
Total Mathematics and Science Partnerships				<u>142,629</u>
Supporting Effective Instruction State Grants:				
Passed Through Maryland State Department of Education:				
FY14 Title IIA	84.367	14477101	N/A	253,011
FY15 Title II	84.367	15494101	N/A	349,881
FY16 Title II Extra	84.367	16476601	N/A	365
FY16 Title II	84.367	16527701	N/A	293,970
Total Supporting Effective Instruction State Grants				<u>897,227</u>
State Fiscal Stabilization Fund (SFSF) - Race-to-the-Top Incentive Grants, Recovery Act:				
Passed Through Maryland State Department of Education:				
FY15 College & Career	84.395	15563901	N/A	24,490
Total State Fiscal Stabilization Fund (SFSF) - Race-to- the-Top Incentive Grants, Recovery Act:				<u>24,490</u>
Race to the Top Early Learning Challenge:				
Passed Through Maryland State Department of Education:				
FY14 RTTT Early Childhd Ad Cnl	84.412	14511801	N/A	6,485
FY15 Making Access Happen	84.412	15521301	N/A	641
FY15 R4K-ELC/RTTT	84.412	15534503	N/A	3,288
Total Race to the Top Early Learning Challenge				<u>10,414</u>
Preschool Development Grants:				
Passed Through Maryland State Department of Education:				
FY16 PreK Expansion	84.419	16456003	N/A	227,656
Total Preschool Development Grants				<u>227,656</u>
Impact Aid:				
Direct Award	84.041	N/A	N/A	160,255
Total U.S. Department of Education				<u>17,950,196</u>
Total Expenditures of Federal Awards				<u>\$ 25,691,197</u>

The accompanying notes are an integral part of this schedule.

**HOWARD COUNTY PUBLIC SCHOOL SYSTEM
 NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 JUNE 30, 2016**

NOTE 1 REPORTING ENTITY

The accompanying Schedule of Expenditures of Federal Awards presents the activity of all federal award programs of the Howard County Public School System (HCPSS) for the year ended June 30, 2016.

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Accounting

The accompanying Schedule of Expenditures of Federal Awards has been prepared using the modified accrual basis of accounting. This basis of accounting is fully described in the Summary of Significant Accounting Policies to HCPSS's financial statements.

The value of food commodities donated by the United States Department of Agriculture (the Department) is determined by the Department and is included in revenues and expenditures in the year received.

NOTE 3 RELATION TO FINANCIAL STATEMENTS AND FEDERAL FINANCIAL REPORTS

Amounts reported in the accompanying Schedule of Expenditures of Federal Awards agree with amounts reported in HCPSS's basic financial statements and the related federal financial reports submitted by HCPSS except as indicated below.

Federal revenues per the financial statements are reconciled to the Schedule of Expenditures of Federal Awards as follows:

TOTAL FEDERAL REVENUE PER FINANCIAL STATEMENTS	\$	27,983,970
Federal revenues not included in the Schedule:		
Medical assistance revenue		(2,044,994)
U.S. ROTC revenue		(210,954)
Miscellaneous adjustments		<u>(36,825)</u>
TOTAL PER SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS	\$	<u>25,691,197</u>

NOTE 4 INDIRECT COST RATE

HCPSS has not elected to use the 10-percent de minimis indirect cost rate allowed under the Uniform Guidance.

**HOWARD COUNTY PUBLIC SCHOOL SYSTEM
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED JUNE 30, 2016**

SECTION I – SUMMARY OF AUDITORS’ RESULTS

Financial Statements

1. Type of auditors’ report issued: Unmodified
2. Internal control over financial reporting:
- Material weakness(es) identified? _____ yes x no
 - Significant deficiency(ies) identified? _____ yes x none reported
3. Noncompliance material to financial statements noted? _____ yes x no

Federal Awards

1. Internal control over major federal programs:
- Material weakness(es) identified? _____ yes x no
 - Significant deficiency(ies) identified? x yes _____ none reported
2. Type of auditors’ report issued on compliance for major federal programs: Unmodified
3. Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)? x yes _____ no

Identification of Major Federal Programs

CFDA Number(s)	Name of Federal Program or Cluster
84.027, 84.173	Special Education Cluster

Dollar threshold used to distinguish between Type A and Type B programs: \$ 770,736

Auditee qualified as low-risk auditee? x yes _____ no

**HOWARD COUNTY PUBLIC SCHOOL SYSTEM
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED JUNE 30, 2016**

SECTION II – FINANCIAL STATEMENT FINDINGS

Our audit did not disclose any matters required to be reported in accordance with *Government Auditing Standards*.

SECTION III – FINDINGS AND QUESTIONED COSTS – MAJOR FEDERAL PROGRAMS

2016-001

Federal agency: U. S. Department of Education

Federal program title: Special Education Cluster

CFDA Number: 84.027, 84.173

Pass-Through Agency: Maryland State Department of Education

Pass-Through Number(s): 14524201, 14528201, 15418901, 15418902, 15418906, 15423602, 15534501, 15555701, 16460501, 16455901, 16455902, 16455903, 16455904, 16456001, 16456002, 16456003, 16460301, 16564901, 15418903, 15534502, 16456101, 16456102, 16460401, and 16460402

Award Period: July 1, 2015 – June 30, 2016

Type of Finding: Significant Deficiency in Internal Control over Compliance

Criteria or specific requirement: HCPSS is required to submit to the Maryland State Department of Education (MSDE) on an annual basis, the number of children receiving special education services.

Condition: HCPSS reported two students as receiving special education services as of October 1, 2015 to MSDE; however, these students either withdrew from services or exited the school system prior to October 1, 2015.

Questioned costs: None

Context: We noted one student who withdrew from services in January 2015; however TIENET administration was notified of his withdrawal in November 2016. In addition, we noted one student who exited HCPSS in August 2015; however, TIENET administration was notified of his withdrawal from the school system in January 2016. Both students were incorrectly reported on the SSIS Verification report to MSDE as of October 1, 2015 as currently receiving services.

Cause: Students no longer receiving special education services are not timely reported to TIENET administration to ensure accurate reporting required under the grant.

Effect: Inaccurate child counts reported to the U.S. Department of Education by MSDE could result in MSDE and/or HCPSS receiving more federal funding than allowed under the grant.

Recommendation: We recommend management review its procedures and make changes as necessary to ensure child count data reported to MSDE is accurate.

Views of responsible officials: There is no disagreement with the audit finding. We are currently working on a corrective action plan.

HOWARD COUNTY PUBLIC SCHOOL SYSTEM
SCHEDULE OF PRIOR YEAR AUDIT FINDINGS
YEAR ENDED JUNE 30, 2015

SECTION IV – PRIOR YEAR FINDINGS

2015-001

Current Status: Fully corrected. The corrective measures have been put into place.

2015-002

Current Status: Fully corrected. The corrective measures have been put into place.

2015-003

Current Status: Fully corrected. The corrective measures have been put into place.

2015-004

Current Status: Fully corrected. The corrective measures have been put into place.

2015-005

Current Status: Fully corrected. The corrective measures have been put into place.