

**BOARD OF EDUCATION OF  
CARROLL COUNTY, MARYLAND**

**REPORT ON SINGLE AUDIT**

**YEAR ENDED JUNE 30, 2021**



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**BOARD OF EDUCATION OF CARROLL COUNTY, MARYLAND  
TABLE OF CONTENTS  
YEAR ENDED JUNE 30, 2021**

<b>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 <i>GOVERNMENT AUDITING STANDARDS</i></b>	<b>1</b>
<b>INDEPENDENT AUDITORS' 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</b>	<b>3</b>
<b>SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS</b>	<b>6</b>
<b>NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS</b>	<b>8</b>
<b>SCHEDULE OF FINDINGS AND QUESTIONED COSTS</b>	<b>9</b>



## 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  
Board of Education of Carroll County  
Westminster, 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, each major fund, and the aggregate remaining fund information of the Board of Education of Carroll County, Maryland (the Board), a component unit of Carroll County, Maryland as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise the Board's basic financial statements, and have issued our report thereon dated September 27, 2021.

### Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Board'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 Board's internal control. Accordingly, we do not express an opinion on the effectiveness of the Board'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.

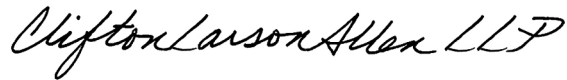
Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not 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 the Board’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 Board’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 Board’s internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



**CliftonLarsonAllen LLP**

Baltimore, Maryland  
September 27, 2021



**INDEPENDENT AUDITORS' 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  
Board of Education of Carroll County  
Westminster, Maryland

**Report on Compliance for Each Major Federal Program**

We have audited the Board of Education of Carroll County's (the Board) 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 Board's major federal programs for the year ended June 30, 2021. The Board'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 the 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 Board'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 Board'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 Board's compliance.

***Opinion on Each Major Federal Program***

In our opinion, the Board 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, 2021.

**Report on Internal Control Over Compliance**

Management of the Board 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 Board’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 the 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 Board’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 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 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. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

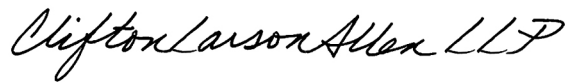
The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

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

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Board as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise the Board’s basic financial statements. We issued our report thereon dated September 27, 2021, 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, as a whole. Such information is the responsibility of management and was derived from and relates directly to the

Members  
Board of Education of Carroll County

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.



**CliftonLarsonAllen LLP**

Baltimore, Maryland  
March 22, 2022

**BOARD OF EDUCATION OF CARROLL COUNTY, MARYLAND**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**YEAR ENDED JUNE 30, 2021**

Federal Grantor / Pass-Through	Federal Assistance Listing Number	Pass-Through Entity Identifying Number	Passed-Through to Subrecipients	Federal Expenditures
<b>U.S. Department of Education</b>				
Passed-Through the Maryland State Department of Education:				
Title I Grants to Local Educational Agencies	84.010	200994-01	N/A	\$ 178,963
Title I Grants to Local Educational Agencies	84.010	211119-01	N/A	<u>1,998,838</u>
Total Title I Grants				<u>2,177,801</u>
Special Education Cluster (IDEA)				
Special Education - Grants to States	84.027	210276-01	N/A	5,326,986
Special Education - Grants to States	84.027	211013-03	N/A	70,025
Special Education - Grants to States	84.027	201114-01	N/A	59,320
Special Education - Grants to States	84.027	200282-06	N/A	118,193
Special Education - Grants to States	84.027	210276-04	N/A	18,235
Special Education - Grants to States	84.027	210296-01	N/A	71,308
Special Education - Grants to States	84.027	211013-02	N/A	59,997
Special Education - Grants to States	84.027	210276-06	N/A	250
Special Education - Grants to States	84.027	210276-03	N/A	2,500
Special Education - Grants to States	84.027	190331-05	N/A	12,295
Special Education - Grants to States	84.027	201114-02	N/A	62,242
Special Education - Grants to States	84.027	200282-03	N/A	96
Special Education - Grants to States	84.027	210276-02	N/A	<u>51,386</u>
Total Special Education - Grants to States				5,852,833
Special Education - Preschool Grants	84.173	210380-01	N/A	173,393
Special Education - Preschool Grants	84.173	201850-01	N/A	<u>3,532</u>
Total Special Education - Preschool Grants				<u>176,925</u>
Total Special Education Cluster (IDEA)				<u>6,029,758</u>
Career and Technical Education - Basic Grants to States				
Career and Technical Education - Basic Grants to States	84.048	210541-01	N/A	176,785
Career and Technical Education - Basic Grants to States	84.048	210539-01	N/A	28,753
Career and Technical Education - Basic Grants to States	84.048	200600-01	N/A	7,083
Career and Technical Education - Basic Grants to States	84.048	200669-01	N/A	<u>17,968</u>
Total Career and Technical Education - Basic Grants to States				230,589
Career and Technical Education -- National Programs	84.051	200878-03	N/A	2,149
Special Education - Grants for Infants and Families	84.181	210267-01	N/A	203,404
English Language Acquisition Grants				
English Language Acquisition Grants	84.365	200747-02	N/A	5,367
English Language Acquisition Grants	84.365	200747-01	N/A	32,689
English Language Acquisition Grants	84.365	210472-01	N/A	<u>9,537</u>
Total English Language Acquisition Grants				<u>47,593</u>
Supporting Effective Instruction State Grants				
Supporting Effective Instruction State Grants	84.367	210792-01	N/A	156,040
Supporting Effective Instruction State Grants	84.367	201064-01	N/A	<u>234,352</u>
Total Supporting Effective Instruction State Grants				<u>390,392</u>
Comprehensive Literacy Development				
Comprehensive Literacy Development	84.371	201253-01	N/A	135,426
Comprehensive Literacy Development	84.371	191080-01	N/A	<u>13,163</u>
Total Comprehensive Literacy Development				148,589

See accompanying Notes to Schedule of Expenditures of Federal Awards.



**BOARD OF EDUCATION OF CARROLL COUNTY, MARYLAND**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)**  
**YEAR ENDED JUNE 30, 2021**

Federal Grantor / Pass-Through	Federal Assistance Listing Number	Pass-Through Entity Identifying Number	Passed through to Subrecipients	Federal Expenditures
<b>U.S. Department of Education (Continued)</b>				
Passed-Through the Maryland State Department of Education:				
Student Support and Academic Enrichment Program	84.424	201561-01	N/A	\$ 146,312
Student Support and Academic Enrichment Program	84.424	191289-01	N/A	9,736
Student Support and Academic Enrichment Program	84.424	211378-01	N/A	42,726
Total Student Support and Academic Enrichment Program				<u>198,774</u>
Education Stabilization Fund Grants				
COVID-19 - Governor's Emergency Education Relief Fund	84.425C	201875-01	N/A	141,742
COVID-19 - Governor's Emergency Education Relief Fund	84.425C	202125-01	N/A	41,233
Total 84.425C				<u>182,975</u>
COVID-19 - Elementary and Secondary School Emergency Relief Grant	84.425D	201791-01	N/A	1,975,599
COVID-19 - Elementary and Secondary School Emergency Relief Grant	84.425D	202237-01	N/A	3,120,457
COVID-19 - Elementary and Secondary School Emergency Relief Grant	84.425D	202039-01	N/A	818,065
Total 84.425D				<u>5,914,121</u>
Total Education Stabilization Fund Grants				<u>6,097,096</u>
Total U.S. Department of Education				15,526,145
<b>U.S. Department of Agriculture</b>				
Passed-Through the Maryland State Department of Education:				
Child Nutrition Cluster				
National School Lunch Program	10.555	None Provided	N/A	1,027,797
Summer Food Service Program for Children	10.559	None Provided	N/A	8,899,466
Total Child Nutrition Cluster				<u>9,927,263</u>
Child and Adult Care Food Program	10.558	None Provided	N/A	3,244
State Administrative Expenses for Child Nutrition	10.560	202079-01	N/A	2,343
State Administrative Expenses for Child Nutrition	10.560	202308-01	N/A	12,202
Total State Administrative Expenses for Child Nutrition				<u>14,545</u>
Total U.S. Department of Agriculture				9,945,052
<b>U.S. Department of Health and Human Services</b>				
Passed-Through the Maryland Department of Health:				
Passed-Through the Carroll County Department of Health:				
Comprehensive Community Mental Health Services for Children with Serious Emotional Disturbances	93.104	CCHD PO 44851	N/A	27,001
Comprehensive Community Mental Health Services for Children with Serious Emotional Disturbances	93.104	CCHD PO 46213	N/A	107,009
Total Comprehensive Community Mental Health Services for Children with Serious Emotional Disturbances				<u>134,010</u>
Immunization Cooperative Agreements	93.268	CCHD IA	N/A	44,139
Passed-Through the Maryland State Department of Education:				
ESSA/Preschool Development Grants	93.434	201776-01	N/A	25,000
ESSA/Preschool Development Grants	93.434	211330-02	N/A	10,082
Total ESSA/Preschool Development Grants				<u>35,082</u>
Passed-Through Catholic Charities of Baltimore, Inc.:				
Head Start	93.600	None provided	N/A	30,875
Total U.S. Department of Health and Human Services				<u>244,106</u>
<b>U.S. Department of the Treasury</b>				
Passed-Through the Maryland State Department of Education				
COVID-19 - Coronavirus Relief Fund	21.019	201947-01	N/A	1,056,252
COVID-19 - Coronavirus Relief Fund	21.019	201944-01	N/A	2,855,789
Passed-Through the Maryland Department of Housing and Community Development				
COVID-19 - Coronavirus Relief Fund	21.019	via MD DHCD	N/A	50,192
Passed-Through the Carroll County Health Department				
COVID-19 - Coronavirus Relief Fund	21.019	via CCHD	N/A	1,537,619
Total Coronavirus Relief Funds				<u>5,499,852</u>
Total Federal Expenditures				<u>\$ 31,215,155</u>

See accompanying Notes to Schedule of Expenditures of Federal Awards.

**BOARD OF EDUCATION OF CARROLL COUNTY, MARYLAND  
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
JUNE 30, 2021**

**NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The accompanying schedule of expenditures of federal awards (the Schedule) includes the federal award activity of the Board under programs of the federal government for the year ended June 30, 2021. The information in this Schedule is presented in accordance with the requirements of 2 CFR Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the Board, it is not intended to and does not present the financial position, change in net assets or cash flows of the Board.

**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 Note 1 to the Board's basic financial statements. Such expenditures are recognized following the cost principles contained in the Uniform Guidance for all awards, with the exception of Assistance Listing Number (ALN) 21.019, which follows criteria determined by the Department of Treasury for allowability of costs. Under these principles, certain types of expenditures are not allowable or are limited as to reimbursement.

**NOTE 2 RELATION TO FINANCIAL STATEMENTS AND FEDERAL FINANCIAL REPORTS**

The following schedule reconciles the amounts per the financial statements to the amounts per the schedule of expenditures of federal awards for the year ended June 30, 2021:

	Governmental Funds
<b>REVENUE</b>	
<b>BALANCE PER FINANCIAL STATEMENTS</b>	
Federal Revenues	\$ 32,999,996
Less:	
Miscellaneous Adjustments	(420,311)
Medical Assistance Revenue	(1,364,530)
Total Per Schedule of Expenditures of Federal Awards	\$ 31,215,155

**NOTE 3 INDIRECT COST RATE**

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

**BOARD OF EDUCATION OF CARROLL COUNTY, MARYLAND  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
YEAR ENDED JUNE 30, 2021**

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***Section I – Summary of Auditors’ Results***

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***Financial Statements***

Type of auditors’ report issued: Unmodified

Internal control over financial reporting:

- Material weakness(es) identified? \_\_\_\_\_ yes        X   no
- Significant deficiency(ies) identified? \_\_\_\_\_ yes        X   none reported

Noncompliance material to financial statements noted? \_\_\_\_\_ yes        X   no

***Federal Awards***

Internal control over major federal programs:

- Material weakness(es) identified? \_\_\_\_\_ yes        X   no
- Significant deficiency(ies) identified? \_\_\_\_\_ yes        X   none reported

Type of auditors’ report issued on compliance for major programs: Unmodified

Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)? \_\_\_\_\_ yes        X   no

***Identification of Major Federal Programs***

<b>Assistance Listing Number(s)</b>	<b>Name of Federal Program or Cluster</b>
84.425C/84.425D 21.019	COVID-19 - Education Stabilization Fund COVID-19 - Coronavirus Relief Fund

Dollar threshold used to distinguish between Type A and Type B programs: \$936,454

Auditee qualified as low-risk auditee?   X   yes      \_\_\_\_\_ no

BOARD OF EDUCATION OF CARROLL COUNTY, MARYLAND  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
YEAR ENDED JUNE 30, 2021

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***Section II – Financial Statement Findings***

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None

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***Section III – Findings and Questioned Costs – Major Federal Programs***

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None noted