

**CALVERT COUNTY PUBLIC SCHOOLS**  
**SINGLE AUDIT REPORT**  
**YEAR ENDED JUNE 30, 2021**



WEALTH ADVISORY | OUTSOURCING  
AUDIT, TAX, AND CONSULTING

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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**

Board of Education of Calvert County, Maryland  
and Management  
Calvert County Public Schools  
Prince Frederick, 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 Calvert County Public Schools (CCPS), as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise CCPS' basic financial statements, and have issued our report thereon dated September 30, 2021.

**Internal Control Over Financial Reporting**

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

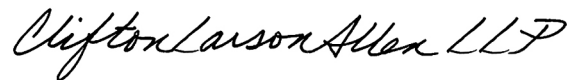
Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that have not been identified. 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 CCPS' 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 determination of 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 Standard*.

### **Purpose of this Report**

The purpose of this communication 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 CCPS' internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering CCPS' internal control over financial reporting. Accordingly, this communication is not suitable for any other purpose.

A handwritten signature in cursive script that reads "CliftonLarsonAllen LLP".

**CliftonLarsonAllen LLP**

Baltimore, Maryland  
September 30, 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**

Board of Education of Calvert County and Management  
Calvert County Public Schools  
Prince Frederick, Maryland

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

We have audited Calvert County Public Schools' (CCPS) compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of CCPS' major federal programs for the year ended June 30, 2021. CCPS' 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 CCPS' 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 CCPS' 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 CCPS' compliance.

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

In our opinion, CCPS 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 CCPS 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 CCPS' 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 CCPS' 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 and therefore, material weaknesses or significant deficiencies may exist that have not been identified. 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.

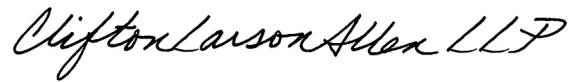
The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

**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 CCPS, as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise CCPS' basic financial statements. We issued our report thereon dated September 30, 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

Board of Education of Calvert County and Management  
Calvert County Public Schools

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 expenditures of federal awards is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

A handwritten signature in cursive script that reads "CliftonLarsonAllen LLP".

**CliftonLarsonAllen LLP**

Baltimore, Maryland  
March 29, 2022

**CALVERT COUNTY PUBLIC SCHOOLS  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
YEAR ENDED JUNE 30, 2021**

Federal Grantor/Pass through Grantor/ Program or Cluster Title	Federal Assistance Listing Number	Pass-Through Entity Identifying Number	Passed Through to Subrecipients	Federal Expenditures
<b>Federal Funds Received Directly</b>				
<b>U.S. Department of Education</b>				
PL 874	84.041	N/A	\$ -	\$ 520,289
<b>U.S. Department of Health and Human Services</b>				
<u>Head Start Cluster:</u>				
Head Start Year 8 Funds	93.600	N/A	-	1,382,285
Head Start Year 8 T & TA Funds	93.600	N/A	-	4,490
Head Start Year 9 Funds 03CH10879-03	93.600	N/A	-	405,619
Head Start Year 9 T & TA Funds - 03CH10879-03	93.600	N/A	-	985
COVID-19 Head Start	93.600	N/A	-	151,155
Total Head Start Cluster			-	1,944,534
<b>Total Federal Funds Received Directly</b>			-	2,464,823
<b>U.S. Department of Education</b>				
<b>Federal Programs Administered Through</b>				
<b>Maryland State Department of Education</b>				
<u>Elementary And Secondary Education:</u>				
Title I Educationally Deprived	84.010	19054101	-	1,355
Title I Educationally Deprived	84.010	20099001	-	310,910
Title I Educationally Deprived	84.010	21109101	-	978,485
Total Title I			-	1,290,750
<u>Occupational, Vocational and Adult Education</u>				
Perkins	84.048	21090601	-	107,398
Perkins	84.048	20066201	-	4,158
Perkins Reserve	84.048	21053101	-	25,185
Perkins Reserve	84.048	20059901	-	7,419
Total Vocational Education			-	144,160
<u>IDEA: Special Education Cluster:</u>				
Special Education Grants to States	84.027	21045101	-	1,259,379
Special Education Grants to States	84.027	20028501	-	643,595
Special Education Grants to States	84.027	21077101	-	95,000
Special Education Grants to States	84.027	21045104	-	461
Special Education Grants to States	84.027	20028504	-	1,018
Special Education Grants to States	84.027	21101501	-	3,500
Special Education Grants to States	84.027	20112001	-	35,837
Special Education Grants to States	84.027	19026205	-	6,004
Special Education Grants to States	84.027	21030701	-	50,630
Special Education Grants to States	84.027	20036101	-	6,606
Special Education Grants to States	84.027	21045102	-	25,185
Special Education Preschool Grants	84.027	21045105	-	12,524
Special Education Grants to States	84.027	20028505	-	1,401
Special Education Grants to States	84.027	21101502	-	21,032
Special Education Grants to States	84.027	20112002	-	23,279
Special Education Grants to States	84.027	21101503	-	134,352
Special Education Grants to States	84.027	20112003	-	5,456
Special Education Grants to States	84.027	19026207	-	21,000
Special Education Grants to States	84.027	21045106	-	250
Special Education Grants to States	84.027	21045103	-	86,980
Special Education Grants to States	84.027	20028503	-	146,740
Total IDEA Special Education Grants to States			-	2,580,228

See accompanying Notes to Schedule of Expenditures of Federal Awards.



**CALVERT COUNTY PUBLIC SCHOOLS  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
YEAR ENDED JUNE 30, 2021**

Federal Grantor/Pass through Grantor/ Program or Cluster Title	Federal Assistance Listing Number	Pass-Through Entity Identifying Number	Passed Through to Subrecipients	Federal Expenditures
<b>U.S. Department of Education</b>				
<b>Federal Programs Administered Through</b>				
<b>Maryland State Department of Education (Continued)</b>				
<u>Preschool</u>				
Special Education Preschool Grants	84.173	20026401	\$ -	\$ 1,299
Special Education Preschool Grants	84.173	21041201	-	60,044
Special Education Preschool Grants	84.173	20184701	-	7,000
Special Education Preschool Grants	84.173	20045501	-	105
Special Education Preschool Grants	84.173	20184702	-	4,125
Special Education Preschool Grants	84.173	20045502	-	54
Special Education Preschool Grants	84.173	21041202	-	1,197
Special Education Preschool Grants	84.173	21041203	-	10,807
Total Special Education Preschool Grants			-	84,631
Total Special Education Cluster			-	2,664,859
<u>Infants and Toddlers</u>				
Special Education Grants for Infants and Families	84.181	21025901	-	69,566
Special Education Grants for Infants and Families	84.181	20047101	-	32,540
Total Special Education Preschool and Infants and Families			-	102,106
<u>Dept of Rehabilitation Services</u>				
Summer Youth Employment - DORS	84.126	21171301	-	1,771
<u>Title II A Improving Teacher Quality:</u>				
Improving Teacher Quality State Grants	84.367	21078001	-	45,097
Improving Teacher Quality State Grants	84.367	20106601	-	65,441
Total Improving Teacher Quality			-	110,538
<u>English Language Acquisition</u>				
English Language Acquisition Grants	84.365	19037801	-	2,308
English Language Acquisition Grants	84.365	20074901	-	7,492
English Language Acquisition Grants	84.365	20074902	-	3,565
Total English Language Acquisition Grants			-	13,365
<u>Safe &amp; Drug Free Schools &amp; Communities Act</u>				
Title IV (SAES)	84.424	21138001	-	65,350
Title IV (SAES)	84.424	20156001	-	38,623
Title IV (SAES)	84.424	19128701	-	3,351
Title IV (SAES)	84.424	21084701	-	10,000
Total Safe & Drug Free Schools & Communities Act			-	117,323

See accompanying Notes to Schedule of Expenditures of Federal Awards.

**CALVERT COUNTY PUBLIC SCHOOLS  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
YEAR ENDED JUNE 30, 2021**

Federal Grantor/Pass through Grantor/ Program or Cluster Title	Federal Assistance Listing Number	Pass-Through Entity Identifying Number	Passed Through to Subrecipients	Federal Expenditures
<b><u>Stewart B McKinney Homeless Assistance</u></b>				
Education for the Homeless	84.196	21131201	\$ -	\$ 4,243
Education for the Homeless	84.196	20154401	-	26,668
Total Stewart B McKinney Homeless Assistance			-	30,911
<b><u>Striving Readers Comprehensive Literacy</u></b>				
Striving Readers Comprehensive Literacy YR3	84.371	20125401	-	460,495
Striving Readers Comprehensive Literacy YR2	84.371	19107701	-	63,256
Total Striving Readers Comprehensive Literacy			-	523,751
<b><u>COVID-19 Governors Emergency Education Relief Fund (GEER) &amp; Elementary &amp; Secondary School Emergency Relief Fund (ESSER)</u></b>				
COVID-19 GEER - Formula Grants to School Systems	84.425C	20188401	-	82,054
Total GEER			-	82,054
COVID-19 ESSER I	84.425D	20178901	-	1,148,117
COVID-19 ESSER II	84.425D	20213601	-	259,653
COVID-19 ESSER - Reopening Schools Incentive Grant	84.425D	20205701	-	272,595
COVID-19 ESSER - Public School Food Services	84.425D	20210501	-	23,143
Total COVID-19 ESSER			-	1,703,508
Total COVID-19 Governors Emergency Education Relief Fund (GEER) & Elementary & Secondary School Emergency Relief Fund (ESSER)			-	1,785,562
<b>Total U.S. Department of Education</b>			-	6,785,096
<b>U.S. Department of Treasury</b>				
<b>Federal Programs Administered Through Maryland State Department of Education</b>				
<b><u>COVID-19 Coronavirus Aid Relief</u></b>				
COVID-19 Coronavirus Relief Fund - Technology	20.019	20194101	-	1,781,514
COVID-19 Coronavirus Relief Fund - Tutoring Grant	20.019	20195601	-	461,977
Total Coronavirus Aid Relief			-	2,243,490
<b>Total U.S. Department of Treasury</b>			-	2,243,490
<b>U.S. Department of Agriculture</b>				
<b>Federal Programs Administered Through Maryland State Department of Education</b>				
<b>Child Nutrition Cluster:</b>				
Food Distribution-USDA Commodities	10.555	N/A		232,197
Summer Food Program - Lunch	10.555	N/A	-	1,356,844
			-	1,589,041
Summer Food Program - Breakfast	10.553	N/A	-	635,229
Summer Food Program	10.559	N/A	-	3,173
Total Child Nutrition Cluster			-	2,227,443
<b>Total U.S. Department of Agriculture</b>			-	2,227,443
<b>TOTAL FEDERAL AWARDS</b>			\$ -	\$ 13,720,852

See accompanying Notes to Schedule of Expenditures of Federal Awards.

**CALVERT COUNTY PUBLIC SCHOOLS  
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 presents the activity of all federal award programs of Calvert County Public Schools (CCPS) for the year ended June 30, 2021.

**Basis of Accounting**

Expenditures reported on the schedule of expenditures of federal awards (the Schedule) are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance for all awards with the exception of Assistance Listing Number 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:

<b>REVENUE:</b>	
Federal Revenue - General Fund	\$ 12,046,123
Federal Revenue - Food Services	<u>2,247,412</u>
Total	14,293,535
 <b>LESS:</b>	
Medicaid Reimbursement	(350,500)
US Navy ROTC Revenue	(215,928)
Miscellaneous Adjustment	<u>(6,255)</u>
TOTAL	<u>(572,683)</u>
 <b>TOTAL PER SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS</b>	 <b><u>\$ 13,720,852</u></b>

**NOTE 3 INDIRECT COSTS**

CCPS did not elect to use the 10% de minimis cost rate for indirect costs.

**CALVERT COUNTY PUBLIC SCHOOLS  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
YEAR ENDED JUNE 30, 2021**

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

**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 federal 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>
21.019	COVID-19 Coronavirus Relief Fund
84.027/84.173	IDEA- Special Education Cluster
84.425 C,D	COVID-19 ESSER and GEER

Dollar threshold used to determine Type A programs: \$750,000

Auditee qualify as low-risk auditee?   x   yes \_\_\_\_\_ no

**CALVERT COUNTY PUBLIC SCHOOLS  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS – (CONTINUED)  
YEAR ENDED JUNE 30, 2021**

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

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None noted

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

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None noted