

CALVERT COUNTY PUBLIC SCHOOLS
SINGLE AUDIT REPORT
YEAR ENDED JUNE 30, 2020



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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, 2020, and the related notes to the financial statements, which collectively comprise CCPS' basic financial statements, and have issued our report thereon dated September 29, 2020.

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.

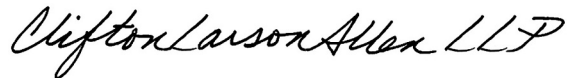
Board of Education of Calvert County, Maryland
and Management
Calvert County Public Schools

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 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 Standard*.

Purpose of this Report

The purpose of this communication is solely to describe the scope of our testing of internal control over financial reporting and the results of that testing. This communication 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.



CliftonLarsonAllen LLP

Baltimore, Maryland
December 21, 2020



**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, 2020. 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, 2020.

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 2020-001. Our opinion on each major federal program is not modified with respect to this matter.

CCPS' response to the noncompliance findings identified in our audit is described in the accompanying schedule of findings and questioned costs. CCPS' 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 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, we did identify certain deficiencies in internal control over compliance, described in the accompanying schedule of findings and questioned costs as items 2020-001 and 2020-002, that we consider to be significant deficiencies.

CCPS' responses to the internal control over compliance findings identified in our audit are described in the accompanying schedule of findings and questioned costs. CCPS' responses were not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the responses.

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, 2020, and the related notes to the financial statements, which collectively comprise CCPS' basic financial statements. We issued our report thereon dated September 29, 2020, 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 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
December 21, 2020

**CALVERT COUNTY PUBLIC SCHOOLS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED JUNE 30, 2020**

Federal Grantor/Pass through Grantor/ Program or Cluster Title	Federal CFDA Number	Pass-Through Entity Identifying Number	Passed Through to Subrecipients	Federal Expenditures
Federal Funds Received Directly				
U.S. Department of Education				
PL 874	84.041	N/A	\$ -	\$ 425,727
U.S. Department of Health and Human Services				
Head Start Year 8 Funds	93.600	N/A	-	401,571
Head Start Year 8 T & TA Funds	93.600	N/A	-	1,702
Head Start Year 7 Funds	93.600	N/A	-	1,405,502
Head Start Year 7 T & TA Funds	93.600	N/A	-	13,756
Total Head Start			-	1,822,531
Total Federal Funds Received Directly			-	2,248,258
U.S. Department of Education				
Federal Programs Administered Through				
Maryland State Department of Education				
<u>Elementary And Secondary Education:</u>				
Title I Educationally Deprived	84.010	19054101	-	190,969
Title I Educationally Deprived	84.010	18071401	-	110,090
Title I Educationally Deprived	84.010	20099001	-	1,077,827
Title IA - Grant OP	84.010	20083301	-	133,386
Total Title I			-	1,512,272
<u>Occupational, Vocational and Adult Education</u>				
Perkins	84.048	20066201	-	106,363
Perkins Reserve	84.048	20059901	-	37,025
Total Vocational Education			-	143,388
<u>Special Education Cluster:</u>				
Special Education Grants to States	84.027	20028501	-	1,900,340
Special Education Grants to States	84.027	19026201	-	435,561
Special Education Grants to States	84.027	18173901	-	1,573
Special Education Grants to States	84.027	20070900	-	129,914
Special Education Grants to States	84.027	20028504	-	1,482
Special Education Grants to States	84.027	19026203	-	1,109
Special Education Grants to States	84.027	20112001	-	16,272
Special Education Grants to States	84.027	19026205	-	29,344
Special Education Grants to States	84.027	20036101	-	44,684
Special Education Grants to States	84.027	19010101	-	951
Special Education Grants to States	84.027	20028502	-	14,978
Special Education Preschool Grants	84.027	19026202	-	18,160
Special Education Grants to States	84.027	20028505	-	14,599
Special Education Grants to States	84.027	19026204	-	2,026
Special Education Grants to States	84.027	20112002	-	31,539
Special Education Grants to States	84.027	19026206	-	16,244
Special Education Grants to States	84.027	20112003	-	121,398
Special Education Grants to States	84.027	19026207	-	69,742
Special Education Grants to States	84.027	20028506	-	4,000
Special Education Grants to States	84.027	20028503	-	304,833
Special Education Grants to States	84.027	18131601	-	15,635
Total Special Education Cluster- IDEA			-	3,174,385

See accompanying Notes to Schedule of Expenditures of Federal Awards.

**CALVERT COUNTY PUBLIC SCHOOLS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED JUNE 30, 2020**

Federal Grantor/Pass through Grantor/ Program or Cluster Title	Federal CFDA Number	Pass-Through Entity Identifying Number	Passed Through to Subrecipients	Federal Expenditures
U.S. Department of Education				
Federal Programs Administered Through				
Maryland State Department of Education (Continued)				
<u>Preschool</u>				
Special Education Preschool Grants	84.173	19026901	\$ -	\$ 1,831
Special Education Preschool Grants	84.173	20026401	-	59,597
Special Education Preschool Grants	84.173	20045501	-	6,895
Special Education Preschool Grants	84.173	20045502	-	4,125
Special Education Preschool Grants	84.173	20026402	-	10,746
Total Special Education Preschool Grants			-	83,194
Total Special Education Cluster			-	3,257,579
<u>Infants and Toddlers</u>				
Special Education Grants for Infants and Families	84.181	19015801	-	17,346
Special Education Grants for Infants and Families	84.181	20047101	-	89,247
Special Education Grants for Infants and Families	84.181	20047102	-	2,000
Total Special Education Preschool and Infants and Families			-	108,593
<u>Dept of Rehabilitation Services</u>				
Summer Youth Employment - DORS	84.126		-	10,125
<u>Title II A Improving Teacher Quality:</u>				
Improving Teacher Quality State Grants	84.367	19135901	-	80,785
Improving Teacher Quality State Grants	84.367	20106601	-	179,292
Improving Teacher Quality State Grants	84.367	20079001	-	8,561
Improving Teacher Quality State Grants	84.367	20186201	-	50,000
Total Improving Teacher Quality			-	318,638
<u>English Language Acquisition</u>				
English Language Acquisition Grants	84.365	18040401	-	790
English Language Acquisition Grants	84.365	18040402	-	3,780
English Language Acquisition Grants	84.365	19037801	-	11,333
English Language Acquisition Grants	84.365	19163401	-	501
English Language Acquisition Grants	84.365	20074901	-	5,360
English Language Acquisition Grants	84.365	20074902	-	592
Total English Language Acquisition Grants			-	22,355
<u>Safe & Drug Free Schools & Communities Act</u>				
Title IV (SAES)	84.424	19128701	-	17,113
Title IV (SAES)	84.424	20156001	-	21,625
			-	38,738

See accompanying Notes to Schedule of Expenditures of Federal Awards.

**CALVERT COUNTY PUBLIC SCHOOLS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED JUNE 30, 2020**

Federal Grantor/Pass through Grantor/ Program or Cluster Title	Federal CFDA Number	Pass-Through Entity Identifying Number	Passed Through to Subrecipients	Federal Expenditures
<u>Stewart B McKinney Homeless Assistance</u>				
Education for the Homeless	84.196	19113401	\$ -	\$ 6,490
Education for the Homeless	84.196	20154401	-	4,638
			-	11,128
<u>Striving Readers Comprehensive Literacy</u>				
Striving Readers Comprehensive Literacy YR1	84.371	18174201	-	36,106
Striving Readers Comprehensive Literacy YR2	84.371	19107701		467,786
Striving Readers Comprehensive Literacy ADOL	84.371	20096801	-	625
			-	504,518
Total Federal Programs Administered Through Maryland State Department of Education			-	5,927,334
U.S. Department of Agriculture:				
Federal Programs Administered Through Maryland State Department of Education				
Child Nutrition Cluster:				
Food Distribution-USDA Commodities	10.555	N/A	-	226,200
USDA School Lunch	10.555	N/A	-	1,068,465
Total School Lunch/Commodities			-	1,294,665
USDA School Breakfast	10.553	N/A	-	325,251
Summer Food Program	10.559	N/A	-	9,263
Total Child Nutrition Cluster			-	1,629,179
TOTAL FEDERAL AWARDS			\$ -	\$ 9,804,771

See accompanying Notes to Schedule of Expenditures of Federal Awards.

**CALVERT COUNTY PUBLIC SCHOOLS
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
JUNE 30, 2020**

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, 2020.

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 CCPS' basic financial statements.

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, 2020:

REVENUE:	
Federal Revenue - General Fund	\$ 8,932,962
Federal Revenue - Food Services	1,619,916
Total	<u>10,552,878</u>
 LESS:	
Medicaid Reimbursement	(518,604)
US Navy ROTC Revenue	(223,820)
Miscellaneous Adjustment	(5,683)
TOTAL	<u>(748,107)</u>
 TOTAL PER SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS	 <u><u>\$ 9,804,771</u></u>

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, 2020**

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 that are not considered to be material weakness(es)? _____ 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 that are not considered to be material weakness(es)? x yes _____ 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)? x yes _____ no

Identification of Major Federal Programs

CFDA Number(s)	Name of Federal Program or Cluster
84.010	Title I
93.600	Head start

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, 2020**

Section II – Financial Statement Findings

None noted

Section III – Findings and Questioned Costs – Major Federal Programs

Reference Number: 2020-001

Prior Year Finding: N/A

Federal Agency: U.S. Department of Education

State Agency: Department of Education

Federal Program: Head Start

CFDA Number: 93.600

Award Number and Year: 03CH010879-01, 03CH010879-02

Compliance Requirement: Property and Equipment

Type of Finding: Significant Deficiency in Internal Control, Noncompliance

Criteria or specific requirement:

Compliance: - Property records must be maintained for equipment acquired under a federal award that include a description of the property, a serial number or other identification number, the source of funding for the property (including the FAIN), who holds title, the acquisition date, and cost of the property, percentage of federal participation in the project costs for the federal award under which the property was acquired, the location, use and condition of the property, and any ultimate disposition data including the date of disposal and sale price of the property. A physical inventory of the property must be taken and the results reconciled with the property records at least once every two years.

Control: Per 2 CFR section 200.303(a), a non-Federal entity must: Establish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award. These internal controls should be in compliance with guidance in “Standards for Internal Control in the Federal Government” issued by the Comptroller General of the United States or the “Internal Control Integrated Framework”, issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO).

Condition:

We noted compliance with Federal property records requirements; however, CCPS did not perform the physical inventory this two year cycle.

Context:

We sample 8 pieces of equipment from CCPS Federal property records. We were unable to verify the completion of the bi-annual inventory for 8 pieces of equipment.

**CALVERT COUNTY PUBLIC SCHOOLS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
YEAR ENDED JUNE 30, 2020**

Questioned costs: None, the cost for the equipment was allowed. The non-compliance relates to physical inventory requirement.

Cause:

The program team did not conduct the required physical inventory due to an oversight of the requirement's timing

Effect:

Management can lose track of Federal property and experience non-compliance with Federal property requirements.

Statistically valid:

Yes

Recommendation:

We recommend that CCPS review current procedures and enhance (as deemed necessary) to ensure that documentation to support the bi-annual physical inventory is maintained in accordance with the required retention policy.

Views of responsible officials:

Agree with the finding.

**CALVERT COUNTY PUBLIC SCHOOLS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
YEAR ENDED JUNE 30, 2020**

Reference Number: 2020-002
Prior Year Finding: N/A
Federal Agency: U.S. Department of Education
State Agency: None
Federal Program: Head Start
CFDA Number: 93.600
Award Number and Year: 03CH010879-01, 03CH010879-02
Compliance Requirement: Allowable Activities
Type of Finding: Significant Deficiency in Internal Control

Criteria or specific requirement:

Control: Per 2 CFR section 200.303(a), a non-Federal entity must: Establish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award. These internal controls should be in compliance with guidance in "Standards for Internal Control in the Federal Government" issued by the Comptroller General of the United States or the "Internal Control Integrated Framework", issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO).

Condition:

CCPS did not maintain documentation to support the approval of substitute teachers' work hours. For the pay period ending January 17, 2020, two substitutes were paid \$250 for work supporting the program. An employee with direct knowledge of the program objectives did not support the disbursement with an "approval to pay." The employee's received payment as follows:

1. Employee 1, worked 1 day @ \$90 a day
2. Employee 2, worked 2 days @\$80 a day

Context:

Management did not approve the employee's work hours for 2 of the 40 payroll transactions selected for testing.

Questioned costs:

Questioned costs in the amount of \$250 represents the total disbursed to the substitutes.

Cause:

CCPS no longer uses the AESOP substitute system, which documents approval of substitute's time charged to grant. CCPS did not implement an alternative internal control procedure for documenting the approval of substitute's work hours.

Effect:

Management could charge substitute teachers' wages to the Federal program without appropriate support for the hours worked.

Statistically valid:

Yes

**CALVERT COUNTY PUBLIC SCHOOLS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
YEAR ENDED JUNE 30, 2020**

Recommendation:

We recommend that CCPS implement procedures for documenting the approval of substitutes work hours and the procedures be consistently performed.

Views of responsible officials:

Agree with the finding.

**CALVERT COUNTY PUBLIC SCHOOLS
SCHEDULE OF PRIOR YEAR FINDINGS
YEAR ENDED JUNE 30, 2020**

None