CECIL COUNTY PUBLIC SCHOOLS, MARYLAND

SINGLE AUDIT REPORT

YEAR ENDED JUNE 30, 2025

CECIL COUNTY PUBLIC SCHOOLS, MARYLAND

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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*

To the Board of Education
Cecil County, 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 Cecil County Public Schools (the "School System"), a component unit of Cecil County, Maryland, as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise the School System's basic financial statements, and have issued our report thereon dated September 25, 2025.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the School System'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 School System's internal control. Accordingly, we do not express an opinion on the effectiveness of the School System'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 or significant deficiencies may exist that were not identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the School System'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 entity'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 entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



Columbia, Maryland
September 25, 2025

INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

To the Board of Education
Cecil County, Maryland

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited the School System's compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of the School System's major federal programs for the year ended June 30, 2025. The School System's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, the School System 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, 2025.

Basis for Opinion on Each Major Federal Program

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). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the School System and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the School System's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the School System's federal programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the School System's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the School System's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.

- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the School System's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.

- Obtain an understanding of the School System's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances 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 the School System 's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on 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 Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

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 Cecil County Public Schools (the "School System"), a component unit of Cecil County, Maryland, as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise the School System's basic financial statements. We issued our report thereon dated September 25, 2025, which contained unmodified opinions on those financial statements. Our audit was performed 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.

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Columbia, Maryland
December 5, 2025

CECIL COUNTY PUBLIC SCHOOLS, MARYLAND
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Year ended June 30, 2025

Grant Name	Federal Assistance Listing Number	Grant Number	Passed Through to Subrecipients	Federal Expenditures
United States Department of Agriculture				
Federal Programs administered through the Maryland State Department of Education				
Child Nutrition Cluster				
School Breakfast Program	10.553	07	$ -	$ 2,397,023
National School Lunch Program	10.555	07	-	5,171,472
National School Lunch Program	10.555	07	-	382,671
National School Lunch Program	10.555	07	-	367,750
Total National School Lunch Program			-	8,318,916
Summer Food Service Program for Children	10.559	07	-	292,199
Total Child Nutrition Cluster			-	8,611,115
Total United States Department of Agriculture			-	8,611,115
United States Department of Defense				
Competitive Grants: Promoting K-12 Student Achievement at Military-Connected Schools	12.556	250114 250702	-	18,766
Total United States Department of Defense			-	18,766
United States Department of the Treasury				
Federal Programs administered through the Maryland State Department of Education				
COVID - 19 Coronavirus State and Local Fiscal Recovery Funds	21.027	211847-01	-	447,307
COVID - 19 Coronavirus State and Local Fiscal Recovery Funds	21.027	211908-01	-	11,004
COVID - 19 Coronavirus State and Local Fiscal Recovery Funds	21.027	211886-01	-	544
COVID - 19 Coronavirus State and Local Fiscal Recovery Funds	21.027	n/a	-	1,315,578
Total United States Department of the Treasury			-	1,774,433
United States Department of Education				
Federal programs administered through the Maryland State Department of Education				
Title I Grants to Local Educational Agencies	84.010	231261-01	-	20,879
Title I Grants to Local Educational Agencies	84.010A	231997-01	-	86,518
Title I Grants to Local Educational Agencies	84.010	241299-01	-	830,518
Title I Grants to Local Educational Agencies	84.010A	241630-01	-	501,618
Title I Grants to Local Educational Agencies	84.010A	251463-01	-	111,064
Title I Grants to Local Educational Agencies	84.010	251478-01	-	4,203,030
			-	5,753,627
Special Education Cluster (IDEA)				
Special Education Grants to States	84.027	240953-01	-	1,272
Special Education Grants to States	84.027	240953-02	-	23,541
Special Education Grants to States	84.027	240953-03	-	111,532
Special Education Grants to States	84.027	240953-04	-	777
Special Education Grants to States	84.027	240953-05	-	2,955
Special Education Grants to States	84.027A	241267-01	-	7,590
Special Education Grants to States	84.027A	241267-02	-	11,690
Special Education Grants to States	84.027A	241267-03	-	43,474
Special Education Grants to States	84.027A	250472-01	-	27,301
Special Education Grants to States	84.027A	250495-01	-	84,880
Special Education Grants to States	84.027A	250495-02	-	22,386
Special Education Grants to States	84.027A	250495-03	-	106,951
Special Education Grants to States	84.027	250586-01	-	2,963,718
Special Education Grants to States	84.027	250586-02	-	51,302
Special Education Grants to States	84.027	250586-03	-	403,145

CECIL COUNTY PUBLIC SCHOOLS, MARYLAND
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)

Year ended June 30, 2025

Grant Name	Federal Assistance Listing Number	Grant Number	Passed Through to Subrecipients	Federal Expenditures
United States Department of Education (continued)				
Federal programs administered through the Maryland State Department of Education (continued)				
Special Education Cluster (IDEA) (continued)				
Special Education Grants to States	84.027	250586-04	$ -	$ 198
Special Education Grants to States	84.027	250586-05	-	13,409
Special Education Grants to States	84.027	250586-06	-	208
Special Education Grants to States	84.027A	250723-01	-	8,550
Special Education Grants to States	84.027A	251711-01	-	296
Total Special Education Grants to States			-	3,885,175
Special Education Preschool Grants	84.173A	230618-03	-	14,675
Special Education Preschool Grants	84.173A	240787-01	-	1,411
Special Education Preschool Grants	84.173A	240811-01	-	17,073
Special Education Preschool Grants	84.173A	240811-02	-	191
Special Education Preschool Grants	84.173A	250389-01	-	6,218
Special Education Preschool Grants	84.173A	250389-02	-	4,999
Special Education Preschool Grants	84.173A	250584-01	-	92,615
Special Education Preschool Grants	84.173A	250584-02	-	154
Special Education Preschool Grants	84.173A	250584-03	-	9,220
Total Special Education Preschool Grants			-	146,556
Total Special Education Cluster (IDEA)			-	4,031,731
Career and Technical Education - Basic Grants to States	84.048A	250203-01	-	271,184
			-	271,184
Special Education - Grants for Infants and Families	84.181A	24074701	-	3,433
Special Education - Grants for Infants and Families	84.181A	24074702	-	31,785
Special Education - Grants for Infants and Families	84.181A	25024001	-	27,798
Special Education - Grants for Infants and Families	84.181A	25024002	-	61,359
Special Education - Grants for Infants and Families	84.181A	25028201	-	136,750
			-	261,125
Education for Homeless Children and Youth	84.196A	241464-01	-	28,982
Education for Homeless Children and Youth	84.196	251425-01	-	42,467
			-	71,449
English Language Acquisition State Grants	84.365A	241225-01	-	7,515
English Language Acquisition State Grants	84.365A	241707-01	-	6,519
English Language Acquisition State Grants	84.365A	251356-01	-	21,248
English Language Acquisition State Grants	84.365A	251356-02	-	10,880
English Language Acquisition State Grants	84.365A	251616-01	-	-
			-	46,162
Supporting Effective Instruction State Grants	84.367	230719-01	-	14,721
Supporting Effective Instruction State Grants	84.367	240293-01	-	69,766
Supporting Effective Instruction State Grants	84.367	251343-01	-	381,898
Supporting Effective Instruction State Grants	84.367A	251594-01	-	1,950
Supporting Effective Instruction State Grants	84.367	251553-01	-	840
			-	469,175
Student Support and Academic Enrichment Program	84.424A	240577-01	-	161,916
Student Support and Academic Enrichment Program	84.424A	251288-01	-	300,822
			-	462,738

CECIL COUNTY PUBLIC SCHOOLS, MARYLAND
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)

Year ended June 30, 2025

Grant Name	Federal Assistance Listing Number	Grant Number	Passed Through to Subrecipients	Federal Expenditures
United States Department of Education (continued)				
Federal programs administered through the Maryland State Department of Education (continued)				
COVID - 19 Education Stabilization Fund	84.425U	211947-01	$ -	$ 539,141
COVID - 19 Education Stabilization Fund	84.425U	221860-01	-	23,989
COVID - 19 Education Stabilization Fund	84.425U	221860-02	-	19,769
COVID - 19 Education Stabilization Fund	84.425U	221860-03	-	93,553
COVID - 19 Education Stabilization Fund	84.425U	221860-04	-	1,650,605
COVID - 19 Education Stabilization Fund	84.425W	241487-01	-	47,536
Total COVID-19 Education Stabilization Fund			-	2,374,593
Total United States Department of Education			-	13,741,784
United States Department of Health and Human Services				
Federal Programs administered through the Cecil County Health Department				
Public Health Emergency Response: Cooperative Agreement for Emergency Response: Public Health Crisis Response	93.354	n/a	-	24,617
Activities to Support State, Tribal, Local and Territorial (STLT) Health Department Response to Public Health or Healthcare Crises	93.391	n/a	-	25,000
			-	49,617
Federal Programs administered through the Cecil County Health Department				
Child Care and Development Block Grant	93.575	250836-01	-	9,656
			-	9,656
Total United States Department of Health and Human Services			-	59,273
Total Federal Expenditures			$ -	$ 24,205,371

CECIL COUNTY PUBLIC SCHOOLS, MARYLAND
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ended June 30, 2025

NOTE A - BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards (the Schedule) includes the federal award activity of Cecil County Public Schools under programs of the federal government for the year ended June 30, 2025. The information in this Schedule is presented in accordance with the 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). Because the Schedule presents only a selected portion of the operations of the Cecil County Public Schools ("the School System"), it is not intended to and does not present the financial position, changes in net position, or cash flows of the School System.

NOTE B - SCOPE OF SINGLE AUDIT PURSUANT TO UNIFORM GUIDANCE

All federal financial assistance programs operated by the Cecil County Public Schools are included in the scope of the Uniform Guidance audit. The Maryland State Department of Education has been designated as the cognizant audit agency for the Uniform Guidance audit.

NOTE C - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

(1) Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement.
(2) The School System has not elected to use the 10 percent *de minimis* indirect cost rate as allowed under the Uniform Guidance.

NOTE D - FISCAL PERIOD AUDIT

Single Audit testing procedures were performed for program transactions occurring during the fiscal year ended June 30, 2025, for the following programs:

Name of federal program or cluster	Federal assistance listing number(s)	Federal expenditures
Child Nutrition Cluster	10.555, 10.553, 10.559	$8,611,115

CECIL COUNTY PUBLIC SCHOOLS, MARYLAND
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ended June 30, 2025

NOTE E - MEDICAL ASSISTANCE BUDGET

The Medical Assistance Budget is considered to be charges for services and is not considered a grant; therefore, these grants are not included in the Schedule of Expenditures of Federal Awards. During fiscal year 2025, Cecil County Public Schools received $1,575,675 in Medical Assistance monies.

Total Federal Grant Expenditures per financial statements	$ 25,781,046
Medical Assistance Program	(1,575,675)
Total Schedule of Expenditures of Federal Awards	$ 24,205,371

CECIL COUNTY PUBLIC SCHOOLS, MARYLAND
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ended June 30, 2025

I. Summary of Independent Auditor's Results

Financial Statements

Type of report the auditor issued on whether the financial statements audited were prepared in accordance with GAAP: Unmodified opinion

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 programs:

Material weakness(es) identified? ____ Yes __X__ No

Significant deficiency(ies) identified? ____ Yes __X__ None reported

Type of auditor's report issued on compliance for major programs: Unmodified opinion

Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)? ____ Yes __X__ No

Identification of Major Programs

Name of federal program or cluster	Federal assistance listing number(s)	Federal expenditures
Child Nutrition Cluster	10.555, 10.553, 10.559	$8,611,115

Dollar threshold used to distinguish between type A and type B programs $750,000

Auditee qualified as low-risk auditee? __X__ Yes ____ No

CECIL COUNTY PUBLIC SCHOOLS, MARYLAND
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ended June 30, 2025

II. Financial Statement Findings

None reported.

III. Federal Award Findings and Questioned Costs

None reported