

WASHINGTON COUNTY PUBLIC SCHOOLS
REPORT ON SINGLE AUDIT
YEAR ENDED JUNE 30, 2025



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**WASHINGTON COUNTY PUBLIC SCHOOLS
TABLE OF CONTENTS
YEAR ENDED JUNE 30, 2025**

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>	3
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	5
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS	8
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS	11
SCHEDULE OF FINDINGS AND QUESTIONED COSTS	12



**INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER
FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS
BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN
ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

Members of the Board
Washington County Board of Education
Hagerstown, Maryland

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Washington County Board of Education (the School System), a component unit of Washington 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 22, 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.

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

CliftonLarsonAllen LLP

Baltimore, Maryland
September 22, 2025



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
Washington County Board of Education
Hagerstown, Maryland

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited the Washington County Board of Education's (the School System), 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 auditors' results section of the accompanying schedule of findings and questioned costs.

In our opinion, the School System complied, in all material respects, with the 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 (GAAS); 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 Auditors' 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.

Auditors' 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 GAAS, *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 Systems' compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with GAAS, *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 Auditors' 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 the School System 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 have issued our report thereon dated September 22, 2025, 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 basic 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 25, 2026

**WASHINGTON COUNTY BOARD OF EDUCATION
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED JUNE 30, 2025**

Federal Grantor/Pass-Through Grantor/ Program or Cluster Title	Pass-Through Entity Identifying Number	Federal Assistance Listing Number	Total Federal Expenditures	Total Subrecipient Expenditures
Department of Agriculture				
Passed Through the Maryland State Department of Education:				
Local Food for Schools Cooperative Agreement Program	Not Available	10.185	\$ 51,504	\$ -
Child Nutrition Cluster:				
School Breakfast Program	Not Available	10.553	3,582,423	
National School Lunch Program	Not Available	10.555	7,849,137	-
National School Lunch Program - Federally Donated Commodities	Not Available	10.555	1,242,934	
Summer Food Service Program for Children	Not Available	10.559	443,952	-
Fresh Fruit and Vegetable Program	Not Available	10.582	161,850	-
Total Child Nutrition Cluster			13,280,296	-
Child and Adult Care Food Program	Not Available	10.558	735,476	-
Total U.S. Department of Agriculture			14,067,276	-
Department of Health and Human Services				
Passed Through the Maryland State Department of Education:				
Child Care and Development Fund Cluster:				
Child Care and Development Block Grant	250819-01	93.575	1,713	-
Total Child Care and Development Fund Cluster			1,713	-
Total U.S. Department of Health and Human Services			1,713	-
U.S Department of Education				
Passed Through the Maryland State Department of Education:				
Title I Grants to Local Educational Agencies	232009-01	84.010	105,635	-
Title I Grants to Local Educational Agencies	232015-01	84.010	632	-
Title I Grants to Local Educational Agencies	241286-01	84.010	3,125,687	-
Title I Grants to Local Educational Agencies	241526-01	84.010	43,628	-
Title I Grants to Local Educational Agencies	241625-01	84.010	350,492	-
Title I Grants to Local Educational Agencies	251452-01	84.010	41,580	-
Title I Grants to Local Educational Agencies	251492-01	84.010	6,669,669	-
Total Title I			10,337,323	-
Special Education Cluster (IDEA):				
Special Education Grants to States	230632-02	84.027	619	-
Special Education Grants to States	230632-04	84.027	(160)	-
Special Education Grants to States	231072-02	84.027	8,717	-
Special Education Grants to States	231072-03	84.027	19,607	-
Special Education Grants to States	240834-01	84.027	9,484	-
Special Education Grants to States	240871-01	84.027	2,081,325	-
Special Education Grants to States	240871-02	84.027	10,877	-
Special Education Grants to States	240871-03	84.027	1,726	-
Special Education Grants to States	241402-01	84.027	123,374	-
Special Education Grants to States	241402-02	84.027	6,703	-
Special Education Grants to States	241402-03	84.027	25,720	-
Special Education Grants to States	250303-01	84.027	23,025	-
Special Education Grants to States	250304-01	84.027	29,447	-
Special Education Grants to States	250376-01	84.027	3,687,339	-
Special Education Grants to States	250376-03	84.027	690	-
Special Education Grants to States	250376-04	84.027	16,000	-
Special Education Grants to States	250499-01	84.027	33,729	-
Special Education Grants to States	250499-03	84.027	142,118	-
Special Education Grants to States	Not Available	84.027	473	-
Total Special Education Grants to States			6,220,813	-

See accompanying Notes to Schedule of Expenditures of Federal Awards.

**WASHINGTON COUNTY BOARD OF EDUCATION
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
YEAR ENDED JUNE 30, 2025**

Federal Grantor/Pass-Through Grantor/ Program or Cluster Title	Pass-Through Entity Identifying Number	Federal Assistance Listing Number	Total Federal Expenditures	Total Subrecipient Expenditures
U.S Department of Education (Continued)				
Special Education Cluster (IDEA) (Continued):				
Special Education Preschool Grants	240725-02	84.173A	\$ 3,821	\$ -
Special Education Preschool Grants	240725-01	84.173	107	-
Special Education Preschool Grants	240817-01	84.173	73,172	-
Special Education Preschool Grants	250445-01	84.173	5,998	-
Special Education Preschool Grants	250445-02	84.173	3,629	-
Special Education Preschool Grants	250690-01	84.173	38,622	-
Total Special Education Preschools Grants			<u>125,349</u>	<u>-</u>
Total Special Education Cluster			6,346,162	-
Career and Technical Education -- Basic Grants to States	250212-01	84.048A	<u>364,933</u>	<u>-</u>
Total Career and Technical Education -- Basic Grants to States			364,933	-
Special Education-Grants for Infants and Families	230584-01	84.181	2,117	-
Special Education-Grants for Infants and Families	240786-01	84.181	24,449	-
Special Education-Grants for Infants and Families	250294-01	84.181	51,846	-
Special Education-Grants for Infants and Families	250312-01	84.181	122,133	-
Special Education-Grants for Infants and Families	250312-02	84.181	<u>26,418</u>	<u>-</u>
Total Special Education-Grants for Infants and Families			226,963	-
Education for Homeless Children and Youth	221766-01	84.196	(50)	-
Education for Homeless Children and Youth	251431-01	84.196	2,767	-
Education for Homeless Children and Youth	241492-01	84.196	<u>69,760</u>	<u>-</u>
Total Program Education for Homeless Children and Youth			72,477	-
English Language Acquisition State Grants	241241-01	84.365A	29,757	-
English Language Acquisition State Grants	241241-02	84.365A	50,571	-
English Language Acquisition State Grants	251369-01	84.365A	57,895	-
English Language Acquisition State Grants	251641-01	84.365A	<u>11,096</u>	<u>-</u>
Total English Language Acquisition State Grants			149,319	-
Supporting Effective Instruction State Grants	240348-01	84.367	69,696	-
Supporting Effective Instruction State Grants	241693-01	84.367	46,200	-
Supporting Effective Instruction State Grants	250652-01	84.367	5,880	-
Supporting Effective Instruction State Grants	251328-01	84.367	<u>801,368</u>	<u>-</u>
Total Supporting Effective Instruction State Grants			923,144	-
Student Support and Academic Enrichment Program	231214-01	84.424A	36,477	-
Student Support and Academic Enrichment Program	240561-01	84.424A	366,633	-
Student Support and Academic Enrichment Program	251303-01	84.424A	315,633	-
Student Support and Academic Enrichment Program	232074-01	84.424F	<u>1,177,834</u>	<u>-</u>
Total Student Support and Academic Enrichment Program			1,896,577	-
Education Stabilization Fund				
COVID-19 Elementary and Secondary School Emergency Relief Grant	211935-01	84.425D	4,412,559	-
COVID-19 Elementary and Secondary School Emergency Relief Grant	221590-01	84.425D	42,882	-
COVID-19 Elementary and Secondary School Emergency Relief Grant	221873-02	84.425D	25,643	-
COVID-19 Elementary and Secondary School Emergency Relief Grant	221895-01	84.425D	<u>74,454</u>	<u>-</u>
Total COVID-19 Elementary and Secondary School Emergency Relief Grant			4,555,538	-
Total Education Stabilization Fund			<u>4,555,538</u>	<u>-</u>
Disability Innovation Fund	251237-01	84.421E	91,151	-
Total Department of Education			24,963,587	-

See accompanying Notes to Schedule of Expenditures of Federal Awards.

**WASHINGTON COUNTY BOARD OF EDUCATION
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
YEAR ENDED JUNE 30, 2025**

Federal Grantor/Pass-Through Grantor/ Program or Cluster Title	Pass-Through Entity Identifying Number	Federal Assistance Listing Number	Total Federal Expenditures	Total Subrecipient Expenditures
U.S Department of Treasury				
Passed Through the Maryland State Department of Education:				
COVID-19 - Coronavirus State and Local Fiscal Recovery Funds	211891-01	21.027	\$ 60,618	\$ -
COVID-19 - Coronavirus State and Local Fiscal Recovery Funds	211859-01	21.027	85,507	-
COVID-19 - Coronavirus State and Local Fiscal Recovery Funds	251490-01	21.027	290,248	-
COVID-19 - Coronavirus State and Local Fiscal Recovery Funds	211851-01	21.027	259,893	-
Total Department of Treasury			696,266	-
Federal Communications Commission				
Federal Communications Commission:				
Emergency Connectivity Fund Program	N/A	32.009	3,968,330	-
Total Federal Communications Commission			3,968,330	-
Total Expenditures of Federal Awards			\$ 43,697,172	\$ -

See accompanying Notes to Schedule of Expenditures of Federal Awards.

**WASHINGTON COUNTY BOARD OF EDUCATION
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
JUNE 30, 2025**

NOTE 1 BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards (the Schedule) includes the federal award activity of the School System 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 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 School System, it is not intended to and does not present the financial position, change in net assets, or cash flows of the School System.

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accompanying Schedule has been prepared using the modified accrual basis of accounting for grant expenditures reported in governmental funds and the full accrual basis of accounting for those reported in proprietary funds. The specific accounting methods employed are fully described in Note 1 to the School System's basic financial statements. Expenditures are recognized in accordance with the cost principles contained in the Uniform Guidance for all awards. Under these principles, certain types of expenditures are not allowable or are limited as to reimbursement.

NOTE 3 RELATION TO FINANCIAL STATEMENTS AND FEDERAL FINANCIAL REPORTS

Medical assistance received under ALN 93.778 has not been included in the accompanying Schedule and is not subject to single audit testing since funding is received under a contractor-type relationship.

Total Expenditures of Federal Awards	\$ 43,697,172
Federal Revenues included in Basic Financial Statements that are not required to be included in the Schedule:	
Medical Assistance	2,031,365
Total	<u>\$ 45,728,537</u>
Total Federal Revenues Reported in the Basic Financial Statements:	
Food Service Fund	\$ 14,015,771
General Fund	31,712,766
Total Revenue per Financial Statements	<u>\$ 45,728,537</u>

NOTE 4 INDIRECT COST RATE

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

**WASHINGTON COUNTY BOARD OF EDUCATION
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED JUNE 30, 2025**

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 programs: See below

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

Assistance Listing Number(s)	Name of Federal Program or Cluster	Auditor's Opinion
32.009	Emergency Connectivity Program	Unmodified
84.010	Title I, Part A - Grants to Local Educational Agencies	Unmodified
84.027 84.173	Special Education Cluster	Unmodified
84.424	Title IV, Student Support and Academic Enrichment Program	Unmodified

Dollar threshold used to distinguish between Type A and Type B programs: \$1,310,915

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

**WASHINGTON COUNTY BOARD OF EDUCATION
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
YEAR ENDED JUNE 30, 2025**

Section II – Financial Statement Findings

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

Section III – Findings and Questioned Costs – Major Federal Programs

Our audit did not disclose any matters required to be reported in accordance with 2 CFR 200.516(a).

