

SINGLE AUDIT REPORT



Zelenkofske Axelrod LLC

CERTIFIED PUBLIC ACCOUNTANTS

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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

INDEPENDENT AUDITOR'S REPORT

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 the WASHINGTON COUNTY BOARD OF EDUCATION, a component unit of Washington County, as of and for the year ended June 30, 2020 and the related notes to the financial statements, which collectively comprise the WASHINGTON COUNTY BOARD OF EDUCATION's basic financial statements and have issued our report thereon dated September 25, 2020.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the WASHINGTON COUNTY BOARD OF EDUCATION's internal control over financial reporting (internal control) to determine the 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 WASHINGTON COUNTY BOARD OF EDUCATION's internal control. Accordingly, we do not express an opinion on the effectiveness of the WASHINGTON COUNTY BOARD OF EDUCATION'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 combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.



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Compliance and Other Matters

As part of obtaining reasonable assurance about whether the WASHINGTON COUNTY BOARD OF EDUCATION'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 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 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.

Zelenkofske Axelrod LLC

ZELENKOFKSKE AXELROD LLC

Harrisburg, Pennsylvania
September 25, 2020



Zelenkofske Axlerod LLC

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

INDEPENDENT AUDITOR'S REPORT

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

Report on Compliance for Each Major Federal Program

We have audited the WASHINGTON COUNTY BOARD OF EDUCATION's compliance with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) *Compliance Supplement* that could have a direct and material effect on each of the WASHINGTON COUNTY BOARD OF EDUCATION's major federal programs for the year ended June 30, 2020. The WASHINGTON COUNTY BOARD OF EDUCATION's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with the federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the WASHINGTON COUNTY BOARD OF EDUCATION's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* ("CFR") part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the WASHINGTON COUNTY BOARD OF EDUCATION's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the WASHINGTON COUNTY BOARD OF EDUCATION's compliance.

Opinion on each Major Federal Program

In our opinion, the WASHINGTON COUNTY BOARD OF EDUCATION 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.



Zelenkofske Axelrod LLC

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Report on Internal Control Over Compliance

Management of the WASHINGTON COUNTY BOARD OF EDUCATION is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the WASHINGTON COUNTY BOARD OF EDUCATION's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the WASHINGTON COUNTY BOARD OF EDUCATION's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or 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 combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

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

Zelenkofske Axelrod LLC

ZELENKOFKSKE AXELROD LLC

Harrisburg, Pennsylvania
September 25, 2020

WASHINGTON COUNTY BOARD OF EDUCATION
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 YEAR ENDED JUNE 30, 2020

| PROGRAM | GRANT NUMBER | FEDERAL ASSISTANCE LISTING (CFDA) | BEGINNING DATE | ENDING DATE | TOTAL GRANT AMOUNT | 2020 FISCAL YEAR REVENUE RECOGNIZED & EXPENDITURES | SUBRECIPIENT EXPENDITURES |
|---|--------------|-----------------------------------|----------------|-------------|--------------------|--|---------------------------|
| U.S. DEPARTMENT OF AGRICULTURE | | | | | | | |
| PASSED THROUGH THE MARYLAND STATE DEPARTMENT OF EDUCATION | | | | | | | |
| CHILD NUTRITION CLUSTER: | | | | | | | |
| SCHOOL BREAKFAST | N/A | 10.553 | 7/1/2019 | 6/30/2020 | \$ 1,593,599 | \$ 1,593,599 | \$ - |
| TOTAL PROGRAM | | | | | 1,593,599 | 1,593,599 | - |
| USDA COMMODITIES USED | N/A | 10.555 | 7/1/2019 | 6/30/2020 | 747,556 | 747,556 | - |
| NATIONAL SCHOOL LUNCH | N/A | 10.555 | 7/1/2019 | 6/30/2020 | 3,498,001 | 3,498,001 | - |
| HEALTHY HUNGER FREE KIDS ACT ADDITIONAL SUBSIDY | N/A | 10.555 | 7/1/2019 | 6/30/2020 | 99,550 | 99,550 | - |
| TOTAL PROGRAM | | | | | 4,345,107 | 4,345,107 | - |
| SUMMER FOOD SERVICE PROGRAM | N/A | 10.559 | 7/1/2019 | 6/30/2020 | 903,804 | 903,804 | - |
| TOTAL PROGRAM | | | | | 903,804 | 903,804 | - |
| TOTAL CHILD NUTRITION CLUSTER | | | | | 6,842,510 | 6,842,510 | - |
| AFTER SCHOOL SUPPERS | N/A | 10.558 | 7/1/2019 | 6/30/2020 | 423,105 | 423,105 | - |
| COVID-19 EMERGENCY SNACKS | N/A | 10.558 | 7/1/2019 | 6/30/2020 | 24,126 | 24,126 | - |
| CASH IN LIEU OF COMMODITIES | N/A | 10.558 | 7/1/2019 | 6/30/2020 | 25,757 | 25,757 | - |
| TOTAL PROGRAM | | | | | 472,988 | 472,988 | - |
| CHLD NUTR DISCR GRNT-EAE DISH MACH | 181395 | 10.579 | 7/1/2017 | 9/30/2019 | 31,424 | 11,514 | - |
| CHLD NUTR DISCR GRNT - HES | 201689-01 | 10.579 | 7/1/2019 | 6/30/2020 | 2,900 | - | - |
| CHLD NUTR DISCR GRNT-SHHS OVEN | 191454-01 | 10.579 | 7/1/2018 | 9/30/2020 | 28,000 | - | - |
| TOTAL PROGRAM | | | | | 62,324 | 11,514 | - |
| FRESH FRUIT AND VEGETABLE PROGRAM | N/A | 10.582 | 7/1/2019 | 6/30/2020 | 49,362 | 49,362 | - |
| TOTAL PROGRAM | | | | | 49,362 | 49,362 | - |
| TOTAL U.S. DEPARTMENT OF AGRICULTURE | | | | | 7,427,184 | 7,376,374 | - |
| U.S. DEPARTMENT OF LABOR | | | | | | | |
| PASSED THROUGH THE WESTERN MARYLAND CONSORTIUM | | | | | | | |
| WIOA CLUSTER: | | | | | | | |
| WMC - STUDENT INTERVENTN PROG FY19 | N/A | 17.259 | 09/04/2018 | 08/30/2019 | 20,503 | 20,503 | - |
| WMC - STUDENT INTERVENTION PROG | N/A | 17.259 | 09/01/2019 | 08/30/2020 | 21,038 | 8,439 | - |
| TOTAL WIOA CLUSTER | | | | | 41,541 | 28,942 | - |
| TOTAL U.S. DEPARTMENT OF LABOR | | | | | 41,541 | 28,942 | - |
| APPALACHIAN REGIONAL COMMISSION | | | | | | | |
| DIRECT FEDERAL AWARD | | | | | | | |
| ARC - CREATING COMP THINKERS | MD-19488 | 23.001 | 03/01/2019 | 02/28/2020 | 160,000 | 160,000 | - |
| TOTAL PROGRAM | | | | | 160,000 | 160,000 | - |
| U.S. DEPARTMENT OF EDUCATION | | | | | | | |
| DIRECT FEDERAL AWARD | | | | | | | |
| IMPACT AID PL 103-382 | 30-MD-0701 | 84.041 | 7/1/2019 | 6/30/2020 | 23,041 | 23,041 | - |
| TOTAL PROGRAM | | | | | 23,041 | 23,041 | - |
| FEDERAL PATHWAYS TO STEM APPRENTICESHIP FUNDS | | | | | | | |
| PASSED THROUGH MARYLAND DEPT OF CAREER AND COLLEGE READINESS | | | | | | | |
| PATHWAY TO STEM APPRENTICE CTE | N/A | 84.51E | 01/14/2019 | 06/30/2019 | 12,750 | - | - |
| TOTAL PROGRAM | | | | | 12,750 | - | - |

See accompanying notes to the schedule of expenditures of federal awards.

WASHINGTON COUNTY BOARD OF EDUCATION
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 YEAR ENDED JUNE 30, 2020

| PROGRAM | GRANT NUMBER | FEDERAL ASSISTANCE LISTING (CFDA) | BEGINNING DATE | ENDING DATE | TOTAL GRANT AMOUNT | 2020 FISCAL YEAR REVENUE RECOGNIZED & EXPENDITURES | SUBRECIPIENT EXPENDITURES |
|--|---------------------|-----------------------------------|----------------|-------------|--------------------|--|---------------------------|
| PASSED THROUGH THE MARYLAND STATE DEPARTMENT OF EDUCATION | | | | | | | |
| TITLE I, PART A FY19 | 190618-01 | 84.010 | 07/01/2018 | 09/30/2020 | \$ 6,587,907 | \$ 1,513,274 | \$ - |
| TITLE I-NEGLECTED & DELINQUENT FY19 | 191306-01 | 84.010 | 07/01/2018 | 12/31/2019 | 154,631 | 63,132 | - |
| TITLE I, PART A FY20 | 200997-01 | 84.010 | 07/01/2019 | 06/30/2021 | 7,016,675 | 5,241,767 | - |
| TITLE I-NEGLECTED & DELINQUENT | 201472-01 | 84.010 | 07/01/2019 | 09/30/2020 | 108,325 | 65,692 | - |
| TITLE I, PART A ADDITIONAL FUNDS | 200837-01 | 84.010 | 07/01/2019 | 09/30/2019 | 489,997 | 489,997 | - |
| TOTAL PROGRAM | | | | | 14,357,535 | 7,373,862 | - |
| SPECIAL EDUCATION CLUSTER (IDEA): | | | | | | | |
| FAMILY PARTNERSHIPS FY19 | 190289-04 | 84.027 | 07/01/2018 | 09/30/2019 | 16,000 | - | - |
| FAMILY PARTNERSHIPS FY20 | 200320-04 | 84.027 | 07/01/2019 | 09/30/2020 | 16,000 | 16,000 | - |
| INFANT/TODDLER-PART B FY19 | 190142-01 | 84.027 | 07/01/2018 | 09/30/2019 | 69,477 | 14,008 | - |
| PASSTHROUGH - PPPSS FY18 | 180335-02 | 84.027 | 07/01/2017 | 09/30/2019 | 10,462 | - | - |
| PASSTHROUGH - PPPSS FY19 | 190289-02 | 84.027 | 07/01/2018 | 09/30/2020 | 10,088 | 2,955 | - |
| PASSTHROUGH - PPPSS FY20 | 200320-02 | 84.027 | 07/01/2019 | 09/30/2021 | 9,849 | - | - |
| PASSTHROUGH FY18 | 180335-01 | 84.027 | 07/01/2017 | 09/30/2019 | 4,732,919 | - | - |
| PASSTHROUGH FY19 | 190289-01 | 84.027 | 07/01/2018 | 09/30/2020 | 4,715,273 | 1,055,761 | - |
| PASSTHROUGH FY20 | 200320-01 | 84.027 | 07/01/2019 | 09/30/2021 | 4,802,281 | 3,531,797 | - |
| SECONDARY TRANSITION | 201123-02 | 84.027 | 07/01/2019 | 09/30/2021 | 92,018 | 1,100 | - |
| SECONDARY TRANSITION FY19 | 190289-06 | 84.027 | 07/01/2018 | 09/30/2020 | 83,285 | 32,681 | - |
| ST DISCR - SPEC ED ADVISORY C | 200320-03 | 84.027 | 07/01/2019 | 09/30/2020 | 2,500 | 843 | - |
| ST DISCR - SPEC ED ADVISORY CMT | 190289-03 | 84.027 | 07/01/2018 | 09/30/2019 | 2,500 | - | - |
| ST DISCR- ACCESS EQUITY PROG | 190289-07 | 84.027 | 07/01/2018 | 09/30/2020 | 67,162 | 45,289 | - |
| ST DISCR-ACCESS EQUITY PROG | 201123-03 | 84.027 | 07/01/2019 | 09/30/2021 | 84,264 | - | - |
| ST DISCR-EARLY CHILDHOOD LIG | 190289-05 | 84.027 | 07/01/2018 | 09/30/2020 | 72,251 | 37,810 | - |
| ST DISCR-EARLY CHILDHOOD LIG | 201123-01 | 84.027 | 07/01/2019 | 09/30/2021 | 81,270 | 2,413 | - |
| INSTR&ASSESS STUD W/COG DIS | 181670 | 84-027 | 06/01/2018 | 05/31/2019 | 2,250 | - | - |
| ST DISCR-PLO CONFERENCE | 200320-05 | 84-027 | 07/01/2019 | 09/30/2020 | 4,000 | 569 | - |
| SECONDARY TRANSITION LIG | 181499-01 | 84-027A | 02/01/2018 | 09/30/2019 | 28,212 | - | - |
| ST DISCR-ACCESS, EQUITY-LIP | 181563-01 | 84.027A | 04/01/2018 | 09/30/2019 | 43,651 | 6,222 | - |
| ST DISCR-EARLY CHILDHOOD LIG | 181278-01 | 84.027A | 12/01/2017 | 09/30/2019 | 60,000 | 29,854 | - |
| INFANT/TODDLER-PART B FY20 | 200371-01 | 84.027A | 07/01/2019 | 09/30/2020 | 70,309 | 59,132 | - |
| INFANT/TODDLER-PART B FY21 | 201822-01 | 84.027A | 06/30/2020 | 09/30/2021 | 68,992 | - | - |
| TOTAL PROGRAM | | | | | 15,145,013 | 4,836,434 | - |
| PRESCHOOL PASSTHROUGH FY19 | 190316-01 | 84.173 | 07/01/2018 | 09/30/2020 | 85,489 | 3,572 | - |
| PRESCHOOL PASSTHROUGH FY20 | 200318-01 | 84.173 | 07/01/2019 | 09/30/2021 | 88,602 | 87,601 | - |
| PRESCHOOL PASSTHROUGH PPPSS F | 190316-02 | 84.173 | 07/01/2018 | 09/30/2020 | 498 | 325 | - |
| PRESCHOOL PASSTHROUGH PPPSS FY20 | 200318-02 | 84.173 | 07/01/2019 | 09/30/2021 | 471 | - | - |
| INF/TDLR-PART B(619) EXT OPTION'19 | 190151-02 | 84.173 | 07/01/2018 | 09/30/2019 | 5,661 | 5,661 | - |
| INFANT/TDLR-PT B(619) PRESCH FY19 | 190151-01 | 84.173 | 07/01/2018 | 09/30/2019 | 7,000 | 1,688 | - |
| PRESCHOOL PASSTHROUGH FY18 | 180282-01 | 84.173A | 07/01/2017 | 09/30/2019 | 81,307 | - | - |
| INF/TDLR-PART B (619) | 200436-02 | 84.173A | 07/01/2019 | 09/30/2020 | 5,728 | - | - |
| INFANT/TDLR-PT-B (619) PRESCH | 200436-01 | 84.173A | 07/01/2019 | 09/30/2020 | 7,000 | 1,814 | - |
| INF/TDLR-PART B (619) | 201858-02 | 84.173A | 06/30/2020 | 09/30/2021 | 5,621 | - | - |
| INFANT/TDLR-PT-B (619) PRESCH | 201858-01 | 84.173A | 06/30/2020 | 09/30/2021 | 7,000 | - | - |
| TOTAL PROGRAM | | | | | 294,377 | 100,661 | - |
| TOTAL SPECIAL EDUCATION CLUSTER | | | | | 15,439,390 | 4,937,095 | * |
| PERKINS TITLE I FY19 | 190656-01 | 84.048 | 07/01/2018 | 06/30/2019 | 276,393 | - | - |
| PERKINS - TITLE I FY20 | 201365-01/201646-01 | 84.048 | 07/01/2019 | 06/30/2020 | 306,786 | 276,185 | - |
| IT NETWORKING ACAD PD GRANT | 191619-01 | 84.048 | 04/23/2019 | 06/30/2019 | 1,914 | - | - |
| TOTAL PROGRAM | | | | | 585,093 | 276,185 | - |

See accompanying notes to the schedule of expenditures of federal awards.

WASHINGTON COUNTY BOARD OF EDUCATION
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 YEAR ENDED JUNE 30, 2020

| PROGRAM | GRANT NUMBER | FEDERAL ASSISTANCE LISTING (CFDA) | BEGINNING DATE | ENDING DATE | TOTAL GRANT AMOUNT | 2020 FISCAL YEAR REVENUE RECOGNIZED & EXPENDITURES | SUBRECIPIENT EXPENDITURES |
|--|--------------|-----------------------------------|----------------|-------------|--------------------|--|---------------------------|
| NATIONAL VOCATIONAL EDUCATION RESEARCH - APPRENTICESHIP MARYLAND PROGRAM (AMP) GRANT | 191441 | 84.051E | 01/14/2019 | 06/30/2019 | \$ - | \$ - | \$ - |
| TOTAL PROGRAM | | | | | - | - | - |
| INFANT/TODDLER-PART C FY19 | 190172-01 | 84.181 | 07/01/2018 | 09/30/2019 | 156,609 | 6,475 | - |
| INFANT/TODDLER-PART C FY20 | 200453-01 | 84.181A | 07/01/2019 | 09/30/2020 | 166,947 | 144,948 | - |
| INFANT/TODDLER-PART C CONF | 200453-02 | 84.181A | 07/01/2019 | 09/30/2020 | 2,000 | 1,915 | - |
| TOTAL PROGRAM | | | | | 325,556 | 153,338 | - |
| EDUCATION FOR HOMELESS FY19 | 191471-01 | 84.196A | 07/01/2018 | 07/31/2020 | 59,393 | 50,373 | - |
| EDUCATION FOR HOMELESS FY20 | 201507-01 | 84.196A | 07/01/2019 | 09/30/2020 | 68,469 | - | - |
| TOTAL PROGRAM | | | | | 127,862 | 50,373 | - |
| TITLE III ENGL LANG ACQUISITION | 190313-01 | 84.365A | 07/01/2018 | 09/30/2020 | 57,340 | 52,657 | - |
| TITLE III - ENG LANG ACQ-IMMIGR | 190313-02 | 84.365A | 07/01/2018 | 09/30/2020 | 19,609 | 19,609 | - |
| TITLE III SUMMER COMPETITIVE GRANT | 191642-01 | 84.365A | 05/10/2019 | 09/30/2019 | 2,830 | 2,830 | - |
| TITLE III-ENGLISH LANGUAGE ACQUIS | 200741-01 | 84.365A | 07/01/2019 | 09/30/2021 | 64,347 | - | - |
| TITLE III-ELA-IMMIGRANT FY20 | 200741-02 | 84.365A | 07/01/2019 | 09/30/2021 | 31,676 | - | - |
| TOTAL PROGRAM | | | | | 175,802 | 75,096 | - |
| TITLE II-PART A FY19 | 19112 | 84.367 | 07/01/2018 | 06/30/2020 | 834,941 | 509,971 | - |
| TITLE II - A ADDITIONAL FUNDS | 19119 | 84.367 | 07/01/2018 | 09/30/2018 | 22,030 | - | - |
| TITLE IIA - 2019 SUMMER WORKSHOP | 19121 | 84.367 | 04/01/2019 | 09/30/2019 | 2,921 | 2,160 | - |
| TITLE II-PART A FY20 | 20112 | 84.367A | 07/01/2019 | 06/30/2021 | 868,557 | 91,893 | - |
| TOTAL PROGRAM | | | | | 1,728,449 | 604,024 | - |
| Striving Readers Literacy Grant '18 | 181762-01 | 84.371C | 10/01/2017 | 06/30/2019 | 700,000 | - | - |
| STRIVING READERS LITERACY YR2 | 191074-01 | 84.371C | 10/01/2018 | 11/13/2020 | 650,000 | 563,907 | - |
| STRIVING READERS LITERACY-PD | 191038-01 | 84.371C | 09/01/2018 | 10/31/2018 | 2,625 | - | - |
| STRIVING RDR COMP LIT | 191434 | 84.371C | 09/01/2018 | 06/30/2019 | 1,128 | - | - |
| STRIVING READERS LITERACY YR 3 | N/A | 84.371C | 07/01/2019 | 06/30/2021 | 650,000 | 4,575 | - |
| SRCL - ADOLESCENT LITERACY | 200973-01 | 84.371C | 09/01/2019 | 12/02/2019 | 17,125 | 17,125 | - |
| SRCL - ADOLESCENT FALL TRAINING | 201541-01 | 84.371C | 10/01/2019 | 04/30/2020 | 9,520 | 4,775 | - |
| TOTAL PROGRAM | | | | | 2,030,398 | 590,382 | - |
| SLDS PEER COLLABORATIVE TRAINING | 190755-01 | 84.372A | 07/01/2018 | 06/30/2019 | 2,310 | - | - |
| TOTAL PROGRAM | | | | | 2,310 | - | - |
| PRESCHOOL EXPANSION-FEDERAL | 190578-01 | 84.419B | 07/01/2018 | 08/31/2019 | 954,720 | 44,906 | - |
| TOTAL PROGRAM | | | | | 954,720 | 44,906 | - |
| WORKED BASED LEARNING COLLABORATIVE | 190898 | 84.421B | 08/06/2018 | 06/30/2019 | 12,500 | 1,970 | - |
| WORKED BASED LEARNING COLLABORATIVE | 201513 | 84.421B | 10/01/2019 | 06/30/2020 | 12,500 | 12,500 | - |
| TOTAL PROGRAM | | | | | 25,000 | 14,470 | - |
| TITLE IV-A FY19 | 191300-01 | 84.424A | 07/01/2018 | 06/30/2020 | 471,686 | 335,241 | - |
| TITLE IV-A FY20 | 201585-01 | 84.424A | 07/01/2019 | 06/30/2021 | 497,540 | 120,950 | - |
| TOTAL PROGRAM | | | | | 969,226 | 456,191 | - |
| COVID -19 GOVERNORS EMERG ED RELIEF (GEER) | 201889-01 | 84.425C | 03/13/2020 | 09/30/2022 | 235,676 | - | - |
| ELEM/SEC SCHOOL EMERGENCY RELIEF | 201778 | 84.425D | 03/13/2020 | 09/30/2022 | 5,606,131 | 71,424 | - |
| TOTAL PROGRAM | | | | | 5,841,807 | 71,424 | - |

See accompanying notes to the schedule of expenditures of federal awards.

WASHINGTON COUNTY BOARD OF EDUCATION
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 YEAR ENDED JUNE 30, 2020

| PROGRAM | GRANT NUMBER | FEDERAL ASSISTANCE LISTING (CFDA) | BEGINNING DATE | ENDING DATE | TOTAL GRANT AMOUNT | 2020 FISCAL YEAR REVENUE RECOGNIZED & EXPENDITURES | SUBRECIPIENT EXPENDITURES |
|---|-----------------|---|-------------------|-------------|----------------------------|--|------------------------------|
| EMERGENCY IMPACT AID - DISPLCD STUD TOTAL PROGRAM | 201761 | 84.938C | 12/18/2019 | 05/31/2020 | \$ 25,500 <u>25,500</u> | \$ 25,500 <u>25,500</u> | \$ - <u>-</u> |
| COVID-19 ESSER - TECHNOLOGY GRANT | 201945 | 21.019 | 03/13/2020 | 09/30/2022 | 2,496,946 | - | - |
| COVID -19 ESSER - TECHNOLOGY GRANT | 201972 | 21.019 | 03/13/2020 | 09/30/2022 | 2,997,119 | - | - |
| TOTAL PROGRAM | | | | | <u>5,494,065</u> | <u>-</u> | <u>-</u> |
| PRE-K EARLY CHILDHOOD ADVISORY CNCL TOTAL PROGRAM | 200590-01 | 93.434 | 07/01/2019 | 04/30/2020 | 25,000 <u>25,000</u> | 25,000 <u>25,000</u> | - <u>-</u> |
| TOTAL U.S. DEPARTMENT OF EDUCATION | | | | | <u>48,107,713</u> | <u>14,697,846</u> | <u>-</u> |
| TOTAL EXPENDITURES OF FEDERAL AWARDS | | | | | <u>\$ 55,772,229</u> | <u>\$ 22,286,203</u> | <u>\$ -</u> |

* Denotes Program Tested as Major

See accompanying notes to the schedule of expenditures of federal awards.

WASHINGTON COUNTY BOARD OF EDUCATION
 NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 YEAR ENDED JUNE 30, 2020

NOTE 1: REPORTING ENTITY

The Single Audit is the performance of a uniform audit of all the School System's federal grants in conjunction with the annual audit of the basic financial statements. The adoption of such a procedure was formalized by Title 2 U.S. *Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements of Federal Awards* (Uniform Guidance). The Single Audit fulfills all the Federal agencies' audit requirements, which include financial, compliance and the adequacy of internal control. The programs tested as major programs are indicated on the Schedule of Expenditures of Federal Awards and on the Schedule of Findings and Questioned Costs.

NOTE 2: BASIS OF ACCOUNTING

The accompanying Schedule of Expenditure of Federal Awards has been prepared on the modified accrual basis of accounting. Grant revenues are recorded for financial reporting purposes when expenditures are made in accordance with the requirements of the respective grants.

The School System's indirect cost rate is approved annually by the Maryland State Department of Education. For the year ended June 30, 2020, the indirect cost rate was 2.80%.

NOTE 3: ACCRUED AND UNEARNED REIMBURSEMENT

Various reimbursement procedures are used for federal awards received by the School System. Consequently, timing differences between expenditures and program reimbursements can exist at the beginning and end of the fiscal year. Accrued balances at year-end represent an excess of reimbursable expenditures over cash receipts to date. Unearned balances at year-end represent an excess of cash receipts over reimbursable expenditures to date. Generally, accrued or unearned balances caused by differences in the timing of cash receipts and expenditures will be reversed in the remaining grant period or subsequent fiscal year.

NOTE 4: RISK-BASED AUDIT APPROACH

The 2020 threshold for determining Type A and Type B programs is \$750,000.

The following high-risk Type B Program was audited as major:

| <u>CFDA</u> | <u>Program</u> |
|-------------|-----------------------------------|
| 10.558 | Child and Adult Food Care Program |

The following low-risk Type A Programs were not audited as major:

| <u>CFDA</u> | <u>Program</u> |
|----------------------|---|
| 10.553/10.555/10.559 | Child Nutrition Cluster |
| 84.010 | Title I, Grants to Local Education Agencies |

The amount expended under programs audited as major federal programs for the year ended June 30, 2020, totaled \$5,410,083 or 24.28% of total federal awards expended.

WASHINGTON COUNTY BOARD OF EDUCATION
 NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
 YEAR ENDED JUNE 30, 2020

NOTE 4: CLUSTER PROGRAMS

The following CFDA's have been deemed a cluster program by the Office of Management and Budget, and therefore are treated as one program in determining major programs to be audited:

| Child Nutrition Cluster | | Special Education Cluster (IDEA) | |
|-------------------------|--------------|----------------------------------|--------------|
| CFDA # | Expenditures | CFDA # | Expenditures |
| 10.553 | \$ 1,593,599 | 84.027 | \$ 4,836,434 |
| 10.555 | 4,345,107 | 84.173 | 100,661 |
| 10.559 | 903,804 | | |
| Total | \$ 6,842,510 | Total | \$ 4,937,095 |
| WIOA Cluster | | | |
| CFDA # | Expenditures | | |
| 17.259 | \$ 28,942 | | |
| Total | \$ 28,942 | | |

NOTE 5: PROGRAM EXCLUSIONS

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

| | |
|---|---------------|
| Total Expenditures of Federal Awards | \$ 22,286,203 |
| Add: | |
| Medical Assistance - CFDA #99.778 | 1,802,063 |
| Less: | |
| U.S. Department of Agriculture / Food Service Subsidies | (7,364,849) |
| Impact Aid - CFDA #84.041 | (23,041) |
| Restricted Federal Government Revenues per Combining Statement of Revenues, Expenditures, and Changes in Fund Balance - General Fund | \$ 16,700,376 |

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

WASHINGTON COUNTY BOARD OF EDUCATION
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2020

Section I - Summary of Auditor's Results:

Financial Statements

Type of auditor's report issued: Unmodified

Internal control over financial reporting:

- Material weakness(es) identified? ___ yes X no
- Significant Deficiency(s) identified that are not considered to be material weaknesses?
___ 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(s) identified that are not considered to be material weaknesses?
___ yes X none reported

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

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

Identification of major programs:

| <u>CFDA Number(s)</u> | <u>Name of Federal Program or Cluster</u> |
|-----------------------|---|
| 84.027/84.173 | Special Education Cluster |
| 10.558 | Child and Adult Food Care Program |

Dollar threshold used to distinguish between Type A and Type B programs: \$750,000

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

WASHINGTON COUNTY BOARD OF EDUCATION
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2020

SECTION II – FINANCIAL STATEMENT FINDINGS

None.

WASHINGTON COUNTY BOARD OF EDUCATION
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2020

SECTION III – FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

None.

WASHINGTON COUNTY BOARD OF EDUCATION
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FOR THE YEAR ENDED JUNE 30, 2020

The summary which follows indicates the current year status of findings identified in the prior year Single Audit Report.

Finding 2019-001 (Accounting for Net Pension Liability) was resolved for the year ended June 30, 2020.