

**WASHINGTON COUNTY
BOARD OF EDUCATION**

SINGLE AUDIT REPORT

YEAR ENDED JUNE 30, 2022

WASHINGTON COUNTY BOARD OF EDUCATION
SINGLE AUDIT REPORT
YEAR ENDED JUNE 30, 2022

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Zelenkofske Axlerod 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 (the "School System"), a component unit of Washington County, as of and for the year ended June 30, 2022 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 27, 2022.

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 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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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.

Zelenkofske Axelrod LLC

ZELENKOFKSKE AXELROD LLC

Harrisburg, Pennsylvania
September 27, 2022



Zelenkofske Axlerod LLC

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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

INDEPENDENT AUDITOR'S REPORT

Members of the Board
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, 2022. 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 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, 2022.

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 (Government Auditing Standards); 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

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3800 McKnight East Drive, Suite 3805, Pittsburgh, PA 15237
34745 Burbage Road, Frankford, DE 19945

2370 York Road, Suite A-5, Jamison, PA 18929
420 Chinquapin Round Road, Suite 2-i, Annapolis, MD 21401
210 Tollgate Hill Road, Greensburg, PA 15601



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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 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 School System's 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



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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, business-type activities, each major fund and the aggregate remaining fund information of the School System, as of and for the year ended June 30, 2022, 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 27, 2022, 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 School System's 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.

Zelenkofske Axlerod LLC

Zelenkofske Axlerod LLC

Harrisburg, Pennsylvania

December 19, 2022

WASHINGTON COUNTY BOARD OF EDUCATION
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 YEAR ENDED JUNE 30, 2022

PROGRAM	GRANT NUMBER	ASSISTANCE LISTING NUMBER (ALN)	BEGINNING DATE	ENDING DATE	GRANT AMOUNT	RECOGNIZED & EXPENDITURES	SUBRECIPIENT EXPENDITURES
U.S. DEPARTMENT OF AGRICULTURE							
PASSED THROUGH THE MARYLAND STATE DEPARTMENT OF EDUCATION							
Child Nutrition Cluster:							
NATIONAL SCHOOL LUNCH PROGRAM	05-3501	10.555	7/1/2021	6/30/2022	\$ 978,262	\$ 978,262	\$ -
USDA COMMODITIES USED	05-3720	10.555	7/1/2021	6/30/2022	1,286,405	1,286,405	-
TOTAL PROGRAM					2,264,667	2,264,667	-
SUMMER FOOD SERVICE PROGRAM	N/A		7/1/2021	6/30/2022	13,278,712	13,278,712	-
TOTAL PROGRAM		10.559			13,278,712	13,278,712	-
TOTAL CHILD NUTRITION CLUSTER					15,543,379	15,543,379	-
CHLD NUTR DISCR GRNT-HES	201689-01	10.579	7/1/2019	9/30/2021	16,208	14,948	-
CHLD NUTR DISCR GRNT-HES	202063-01	10.579	5/13/2020	9/30/2023	12,250	11,759	-
TOTAL PROGRAM					28,458	26,707	-
AFTER SCHOOL SUPPERS	N/A	10.558	7/1/2021	6/30/2022	493,174	493,174	-
CASH IN LIEU OF COMMODITIES	N/A	10.558	7/1/2021	6/30/2022	35,034	35,034	-
TOTAL PROGRAM					528,208	528,208	-
COVID-19 PANDEMIC EBT	05-3500	10.542	7/1/2021	6/30/2022	5,814	5,814	-
TOTAL PROGRAM					5,814	5,814	-
TOTAL U.S. DEPARTMENT OF AGRICULTURE					16,105,859	16,104,108	-
U.S. DEPARTMENT OF LABOR							
PASSED THROUGH THE WESTERN MARYLAND CONSORTIUM							
Workforce Innovation and Opportunity Act (WIOA) CLUSTER							
WMC - STUDENT INTERVENTION PROG	N/A	17.259	09/01/2019	08/30/2020	22,657	14,316	-
WMC - STUDENT INTERVENTION PROG	N/A	17.259	08/31/2021	08/30/2022	22,094	6,824	-
TOTAL WIOA CLUSTER					44,751	21,140	-
TOTAL U.S. DEPARTMENT OF LABOR					44,751	21,140	-
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES							
PASSED THROUGH MARYLAND STATE DEPARTMENT OF EDUCATION							
PUBLIC HEALTH EMERGENCY RESPONSE							
COOPERATIVE AGREEMENT FOR EMERGENCY RESPONSE							
WASHINGTON COUNTY HEALTH DEPARTMENT	F924N	93.354	07/01/2021	06/30/2023	250,000	17,814	-
TOTAL PROGRAM					250,000	17,814	-
CHILD CARE AND DEVELOPMENT BLOCK (CCDF Cluster)							
INF/TDLR BLUEPRINT ADDL FUNDS	220168-02	93.575	07/01/2021	06/30/2022	86,679	71,379	-
TOTAL PROGRAM (CCDF Cluster)					86,679	71,379	-
Total U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES					336,679	89,193	-
APPALACHIAN REGIONAL COMMISSION							
DIRECT FEDERAL AWARD							
ARC-CREATING COMP THINKERS	MD-19488	23.001	03/01/2021	02/28/2022	100,000	99,535	-
TOTAL PROGRAM					100,000	99,535	-
U.S. DEPARTMENT OF EDUCATION							
FEDERAL PATHWAYS TO STEM APPRENTICESHIP FUNDS							
PASSED THROUGH MARYLAND DEPT OF CAREER AND COLLEGE READINESS							
PATHWAY TO STEM APPRENTICE CTE	211102-01	84.51E	10/01/2020	06/30/2021	25,000	2,884	-
TOTAL PROGRAM					25,000	2,884	-

WASHINGTON COUNTY BOARD OF EDUCATION
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 YEAR ENDED JUNE 30, 2022 (CONTINUED)

PROGRAM	GRANT NUMBER	ASSISTANCE LISTING NUMBER (ALN)	BEGINNING DATE	ENDING DATE	GRANT AMOUNT	RECOGNIZED & EXPENDITURES	SUBRECIPIENT EXPENDITURES
PASSED THROUGH THE MARYLAND STATE DEPARTMENT OF EDUCATION							
TITLE I PART A FY21	211086-01	84.010	07/01/2020	09/30/2022	6,948,910	2,059,171	-
TITLE I NEGLECTED & DELINQUENT FY21	211302-01	84.010	07/01/2020	09/30/2021	96,184	29,673	-
TITLE I PART A FY21	221502-01	84.010	07/01/2021	09/30/2023	7,720,967	4,859,901	-
TITLE I NEGLECTED & DELINQUENT FY21	221768-01	84.010	07/01/2021	09/30/2022	73,608	50,900	-
TOTAL PROGRAM					14,839,669	6,999,645	-
SPECIAL EDUCATION CLUSTER (IDEA):							
FAMILY PARTNERSHIPS FY22	220398-04	84.027	07/01/2021	09/30/2022	16,000	13,306	-
PASSTHROUGH CCEIS	210426-03	84.027	07/01/2020	09/30/2022	740,770	684,900	-
PASSTHROUGH FY21	210426-01	84.027	07/01/2020	09/30/2022	4,185,890	1,017,619	-
PASSTHROUGH FY22	220398-01	84.027	07/01/2021	09/30/2023	4,945,590	3,631,128	-
PASSTHROUGH-PPPSS FY20	200320-02	84.027	07/01/2019	09/30/2021	9,849	2,475	-
PASSTHROUGH-PPPSS FY21	210426-02	84.027	07/01/2020	09/30/2022	11,805	3,577	-
LAFF ARP PART B 611 PASSTHROUGH	221248-01	84.027	07/29/2021	09/30/2023	1,159,742	191,010	-
SECONDARY TRANSITION FY20	201123-02	84.027	07/01/2019	09/30/2021	92,018	88,542	-
SECONDARY TRANSITION FY21	211001-02	84.027	07/01/2020	09/30/2022	91,164	68,587	-
ST DISCR-ACCESS EQUITY PROG FY20	201123-03	84.027	07/01/2019	09/30/2021	84,264	43,864	-
ST DISCR-ACCESS EQUITY PROG FY21	211001-03	84.027	07/01/2020	09/30/2022	134,062	82,038	-
ST DISCR-ACCESS EQUITY PROG FY22	221410-03	84.027	10/01/2021	09/30/2023	39,062	14,756	-
ST DISCR-EARLY CHILDHOOD LIG	190289-05	84.027	07/01/2018	09/30/2021	72,251	2,079	-
ST DISCR-EARLY CHILDHOOD LIG	201123-01	84.027	07/01/2019	09/30/2021	81,270	6,040	-
ST DISCR-EARLY CHILDHOOD LIG	211001-01	84.027	07/01/2020	09/30/2022	73,147	64,236	-
ST DISCR-EARLY CHILDHOOD LIG	221410-01	84.027	10/01/2021	09/30/2023	60,000	6,888	-
ST DISCR-SPEC ED ADVISORY CMTE FY20	200320-03	84.027	07/01/2019	09/30/2021	2,500	1,530	-
ST DISCR-SPEC ED ADVISORY CMTE FY21	210426-04	84.027	07/01/2020	09/30/2021	2,500	1,304	-
INF/TDLR PART B FY21	201822-01	84.027A	07/01/2020	09/30/2021	68,992	18,448	-
INF/TDLR PART B FY21	220166-01	84.027A	07/01/2021	09/30/2022	73,878	57,931	-
TOTAL PROGRAM					11,944,754	6,000,258	-
PRESCHOOL PASSTHROUGH PPPSS FY20	200318-02	84.173	07/01/2019	09/30/2021	471	159	-
PRESCHOOL PASSTHROUGH PPPSS FY22	220379-02	84.173	07/01/2021	09/30/2023	256	-	-
PRESCHOOL PASSTHROUGH FY21	210449-01	84.173	07/01/2020	09/30/2022	76,402	8,367	-
PRESCHOOL PASSTHROUGH FY22	220379-01	84.173	07/01/2021	09/30/2023	90,515	40,965	-
INF/TDLR PART B (619) PRESCH FY21	201858-01	84.173A	07/01/2020	09/30/2021	7,000	6,207	-
INF/TDLR PART B (619) PRESCH FY21	220512-01	84.173A	07/01/2021	09/30/2022	7,000	4,183	-
TOTAL PROGRAM					181,644	59,881	-
TOTAL SPECIAL EDUCATION CLUSTER					12,126,398	6,060,139	-
PERKINS - TITLE I FY21	211010-01	84.048	07/01/2020	06/30/2021	293,774	24,725	-
PERKINS - TITLE I FY21	220534-02	84.048	07/01/2021	06/30/2022	315,542	156,753	-
TOTAL PROGRAM					609,316	181,478	-
INF/TDLR PART C FY21	210304-01	84.181A	07/01/2020	09/30/2021	175,567	34,755	-
INF/TDLR PART C FY21	220130-01	84.181A	07/01/2021	09/30/2022	150,017	130,098	-
CLIG INF/TD PART C ARP ADDL	221735-01	84.181X	07/01/2021	09/30/2023	84,742	8,671	-
TOTAL PROGRAM					410,326	173,524	-
EDUC FOR HOMELESS CHILDREN FY20	201507-01	84.196A	07/01/2019	09/30/2020	68,469	24,253	-
EDUC FOR HOMELESS CHILDREN FY21	211315-01	84.196A	07/01/2020	09/30/2021	60,384	36,446	-
TOTAL PROGRAM					128,853	60,699	-

WASHINGTON COUNTY BOARD OF EDUCATION
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 YEAR ENDED JUNE 30, 2022 (CONTINUED)

PROGRAM	GRANT NUMBER	ASSISTANCE LISTING NUMBER (ALN)	BEGINNING DATE	ENDING DATE	GRANT AMOUNT	RECOGNIZED & EXPENDITURES	SUBRECIPIENT EXPENDITURES
TITLE III ELA IMMIGRANTS FY20	200741-02	84.365A	07/01/2020				
TITLE III ELA FY21	210481-01	84.365A	07/01/2019	09/30/2021	31,676	6,198	-
TITLE III ELA IMMIGRANTS FY21	200741-02	84.365A	07/01/2020	09/30/2022	70,171	70,171	-
TOTAL PROGRAM					<u>113,354</u>	<u>107,626</u>	-
					215,201	183,995	-
TITLE II PART A FY20	201070-01	84.367A	07/01/2019	09/30/2021	868,557	208,874	-
TITLE II PART A FY21	210800-01	84.367A	07/01/2020	06/30/2022	865,821	521,197	-
TITLE II PART A FY22	221061-01	84.367A	07/01/2021	06/30/2023	916,500	16,318	-
TOTAL PROGRAM					<u>2,650,878</u>	<u>746,389</u>	-
STRIVING READERS LITERACY YR3	201244-01	84.371C	07/01/2019	09/30/2021	650,000	14,040	-
TOTAL PROGRAM					<u>650,000</u>	<u>14,040</u>	-
TITLE IV A FY20	201585-01	84.424A	07/01/2019	06/30/2021	497,540	4,764	-
TITLE IV A FY21	211363-01	84.424A	07/01/2020	06/30/2022	546,301	400,674	-
TITLE IV A FY22	221522-01	84.424A	07/01/2021	09/30/2023	528,683	83,519	-
TOTAL PROGRAM					<u>1,572,524</u>	<u>488,957</u>	-
COVID-19 GOVERNORS EMERG ED RELIEF (GEER)	201889-01	84.425C	03/13/2020	09/30/2022	235,676	8,358	-
COVID 19 ESSER I	201778-01	84.425D	03/13/2020	09/30/2022	5,606,131	481,529	-
COVID 19 ESSER- REOPENING SCHLS INCENTIVE	202042-01	84.425D	03/13/2020	09/30/2022	757,378	(23,994)	-
COVID 19 ESSER II	202115-01	84.425D	03/13/2020	09/30/2023	24,618,365	4,524,218	-
COVID 19 ESSER III	211935-01	84.425D	03/13/2020	09/30/2024	55,329,089	15,585,947	-
COVID 19 ARP ESSER HOMELESS CHILDREN AND YOUTH	221590-01	84.425W	07/01/2021	09/30/2023	136,014	1,579	-
COVID 19 ARP ESSER AP OPPORTUNITY FOR LOW INCOME STUDENTS	221375-01	84.425D	07/01/2021	09/30/2023	85,486	16,375	-
TOTAL PROGRAM					<u>86,768,139</u>	<u>20,594,012</u> *	-
TOTAL U.S. DEPARTMENT OF EDUCATION					119,971,304	35,502,878	-
U.S. DEPARTMENT OF TREASURY							
PASSED THROUGH THE MARYLAND STATE DEPARTMENT OF EDUCATION							
COVID 19 ARP TRAUMA & BEHAVIOR HLTH	211783-01	21.027	03/03/2021	12/31/2024	325,136	307,888	-
COVID 19 ARP-SCHOOL REOPENING	211891-01	21.027	03/03/2021	09/30/2024	325,136	74,527	-
COVID 19 ARP-SUPPLEMENTAL TSI	211859-01	21.027	03/30/2021	12/31/2024	720,131	468,110	-
COVID 19 ARP-TRAUMA & BEHAVIORAL HEALTH	211895-01	21.027	03/03/2021	12/31/2024	487,704	17,966	-
COVID 19 ARP SUMMER SCHOOL	211922-01	21.027	03/03/2021	12/31/2024	862,486	862,486	-
COVID 19 ARP MD TUTORING FY22	211851-01	21.027	03/03/2021	12/31/2024	518,945	697,828	-
TOTAL PROGRAM					<u>3,239,538</u>	<u>2,428,805</u> *	-
TOTAL DEPARTMENT OF TREASURY					3,239,538	2,428,805	-
TOTAL EXPENDITURES OF FEDERAL AWARDS					\$ 139,823,131	\$ 54,248,543	\$ -

* - denotes tested as a major program

WASHINGTON COUNTY BOARD OF EDUCATION
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED JUNE 30, 2022

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 by an asterisk, placed at the total expenditures of the applicable program, 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, 2022, the indirect cost rate was 3.01%.

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.

WASHINGTON COUNTY BOARD OF EDUCATION
 NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
 YEAR ENDED JUNE 30, 2022

NOTE 4: CLUSTER PROGRAMS

The following Assistance Listing Numbers (ALN'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)	
AL #	Expenditures	AL #	Expenditures
10.555	2,264,667	84.027	\$ 6,000,258
10.559	13,278,712	84.173	59,881
Total	\$ 15,543,379	Total	\$ 6,060,139
Workforce Initiative and Opportunity Act (WIOA) Cluster		Childcare and Development Block Grant (CCDF) Cluster	
AL #	Expenditures	AL #	Expenditures
17.259	\$ 21,139	93.575	71,379
Total	\$ 21,139	Total	\$ 71,379

NOTE 5: PROGRAM EXCLUSIONS

Medical assistance received under AL #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	\$ 54,248,543
Add:	
Medical Assistance - AL #93.778	2,722,987
Less:	
U.S. Department of Agriculture / Food Service Subsidies	(16,077,401)
Restricted Federal Government Revenues per Combining Statement of Revenues, Expenditures, and Changes in Fund Balance - General Fund	\$ 40,894,129

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

WASHINGTON COUNTY BOARD OF EDUCATION
 SCHEDULE OF FINDINGS AND QUESTIONED COSTS
 FOR THE YEAR ENDED JUNE 30, 2022

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>AL Number(s)</u>	<u>Name of Federal Program or Cluster</u>
84.010	Title I
84.425	COVID 19, Education Stabilization
21.027	Coronavirus State and Local Fiscal Recovery Funds

Dollar threshold used to distinguish between Type A and Type B programs: \$1,627,456

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, 2022

SECTION II – FINANCIAL STATEMENT FINDINGS

None.

WASHINGTON COUNTY BOARD OF EDUCATION
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2022

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, 2022

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

N/A – none