

BOARD OF EDUCATION OF GARRETT COUNTY

FEDERAL AWARD PROGRAMS

SINGLE AUDIT REPORT

JUNE 30, 2023

BOARD OF EDUCATION OF GARRETT COUNTY

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

Board of Education of Garrett County
M. Thomas Woods, President
Oakland, Maryland

We have audited in accordance with 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 the Board of Education of Garrett County (the Board), as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the Board's basic financial statements, and have issued our report thereon dated September 29, 2023.

In that report, we emphasized a matter related to the Board's adoption of GASBS No. 96, *Subscription-Based Technology Information Arrangements*. Our opinions are not modified with respect to this matter.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Board'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 Board's internal control. Accordingly, we do not express an opinion on the effectiveness of the Board'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 may exist that have not been identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Board's financial statements are free of 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.

The Rodeheaver Group, P.C.

Oakland, Maryland
September 29, 2023

**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM
AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM
GUIDANCE AND ON SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**

Board of Education of Garrett County
Oakland, Maryland

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited the Board of Education of Garrett County'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 Board's major federal programs for the year ended June 30, 2023. The Board'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 Board of Education of Garrett County 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, 2023.

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 Board of Education of Garrett County 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 Board of Education of Garrett County's compliance with the compliance requirements referred to above.

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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 Board of Education of Garrett County'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 Board of Education of Garrett County'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 Board of Education of Garrett County'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 Board of Education of Garrett County'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 Board of Education of Garrett County'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 Board of Education of Garrett County'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 the Board of Education of Garrett County, as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the Board's basic financial statements. We issued our report thereon dated September 29, 2023, 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.

Board of Education of Garrett County
Oakland, Maryland

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.

The Rodeheaver Group, P.C.

Oakland, Maryland
September 29, 2023

BOARD OF EDUCATION OF GARRETT COUNTY, MARYLAND

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ended June 30, 2023**

<u>Grant</u>	<u>Federal Assistance Listing</u>	<u>Grant Number</u>	<u>Project Period</u>	<u>Federal Expenditures</u>
<u>U.S. DEPARTMENT OF TREASURY</u>				
<i>Pass-through From State Department of Education</i>				
Coronavirus State and Local Fiscal Recovery Plans:				
COVID-19 - ARP - Transitional Supplemental Instruction	COVID 21.027	211854-01	03/03/2021 - 12/31/2024	\$ 38,656
COVID-19 - ARP - Supplemental Summer Programming	COVID 21.027	211866-01	03/03/2021 - 12/31/2024	61,736
COVID-19 - ARP - Supplemental Instruction & Tutoring	COVID 21.027	211905-01	03/03/2021 - 12/31/2024	165,833
COVID-19 - ARP - Supplemental Trauma & Behavioral Health	COVID 21.027	211909-01	03/03/2021 - 12/31/2024	36,774
Total Coronavirus State and Local Fiscal Recovery Plan:				<u>302,999</u>
TOTAL U.S. DEPARTMENT OF TREASURY				<u>302,999</u>
<u>U.S. DEPARTMENT OF EDUCATION</u>				
<i>Pass-through From State Department of Education</i>				
Title I Grants to Local Educational Agencies:	84.010A	231097-01	07/01/2022 - 09/30/2024	<u>1,221,244</u>
Special Education Cluster:				
LAFF - Early Childhood	84.027	211011-01	10/01/2020 - 09/30/2022	38,422
Secondary Transition	84.027	211011-02	10/01/2020 - 09/30/2022	179
LAFF - Access, Equity & Progress	84.027	211011-03	10/01/2020 - 09/30/2022	12,403
IDEA Part B 611 Passthrough	84.027A	220395-01	07/01/2021 - 09/30/2023	110,105
SE Advisory Committee (SECAC)	84.027A	220395-02	07/01/2021 - 09/30/2022	292
LAFF - PTB 611 Family Support	84.027A	220395-03	07/01/2021 - 09/30/2022	15,542
MITP Clig PTB	84.027A	220150-01	07/01/2021 - 09/30/2022	2,035
LAFF - Early Childhood	84.027A	221179-01	10/01/2021 - 09/30/2023	14,369
Secondary Transition	84.027A	221179-02	10/01/2021 - 09/30/2023	51,183
LAFF - Access, Equity & Progress	84.027A	221179-03	10/01/2021 - 09/30/2023	19,944
MITP Clig PTB 611	84.027A	230451-01	07/01/2022 - 09/30/2023	4,870
IDEA Part B 611 Passthrough	84.027	230564-01	07/01/2022 - 09/30/2024	835,386
IDEA Part B 611 Passthrough PPPSS	84.027	230564-02	07/01/2022 - 09/30/2024	5,843
SE Advisory Committee (SECAC)	84.027	230564-03	07/01/2022 - 09/30/2023	1,844
LAFF - PTB 611 Family Support	84.027	230564-04	07/01/2022 - 09/30/2023	5,370
LAFF - Early Childhood	84.027A	231073-01	10/01/2022 - 09/30/2024	8,810
Secondary Transition	84.027A	231073-02	10/01/2022 - 09/30/2024	516
LAFF - Access, Equity & Progress	84.027A	231073-03	10/01/2022 - 09/30/2024	2,108
COVID-19 - ARP Passthrough	COVID 84.027X	221196-01	07/01/2021 - 09/30/2023	109,014
Part B 619 Preschool Passthrough	84.173A	220380-01	07/01/2021 - 09/30/2023	13,630
IDEA Part B - 619 MITP Clig	84.173A	220516-01	07/01/2021 - 09/30/2022	4,255
COVID-19 - Part B 619 Preschool Passthrough	COVID 84.173X	221197-01	07/01/2021 - 09/30/2023	10,064
MITP Clig PTB Family Support	84.173A	230441-01	07/01/2022 - 09/30/2023	2,182
I&T PTB 619 Ext Opt	84.173A	230441-02	07/01/2022 - 09/30/2023	858
Part B 619 Preschool Passthrough	84.173A	230617-01	07/01/2022 - 09/30/2024	8,522
Total Special Education Cluster				<u>1,277,746</u>
Special Education-Grants for Infants and Families				
I&T CLIG PT C	84.181A	220138-01	07/01/2021 - 09/30/2022	4,018
I&T CLIG PT C	84.181A	230423-01	07/01/2022 - 09/30/2023	16,240
COVID-19 - ARP - IDEA PT C	COVID 84.181X	221212-01	07/01/2021 - 09/30/2023	6,378
COVID-19 - ARP - I&T Ext Option	COVID 84.181X	221748-01	03/01/2022 - 09/30/2023	20,000
COVID-19 - ARP - I&T Ext IFSP	COVID 84.181X	221748-02	03/01/2022 - 09/30/2023	515
COVID-19 - ARP - C One Time PTB 611	COVID 84.181X	221959-01	06/30/2022 - 09/30/2023	5,660
Total Special Education-Grants for Infants and Families:				<u>52,811</u>
Career and Technical Education				
Career and Technical Education-Basic Grants to States				
Perkins	84.048A	230090-01	07/01/2022 - 06/30/2023	62,098
Perkins Reserve	84.048A	230102-01	07/01/2022 - 06/30/2023	12,866
Total Career and Technical Education				<u>74,964</u>

The Notes to Schedule of Expenditures of Federal Awards are an integral part of this schedule

BOARD OF EDUCATION OF GARRETT COUNTY, MARYLAND

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ended June 30, 2023**

<u>Grant</u>	<u>Federal Assistance Listing</u>	<u>Grant Number</u>	<u>Project Period</u>	<u>Federal Expenditures</u>
U.S. DEPARTMENT OF EDUCATION				
<i>Pass-through From State Department of Education</i>				
Supporting Effective Instruction State Grants:				
Title II-A	84.367A	221054-01	07/01/2021 - 06/30/2023	\$ 54,809
Title II-A	84.367A	230690-01	07/01/2022 - 06/30/2024	79,230
Total Supporting Effective Instruction State Grants				<u>134,039</u>
Student Support and Academic Enrichment Program:				
Title IVA	84.424A	221529-01	07/01/2021 - 09/30/2023	69,613
Title IVA	84.424A	231209-01	07/01/2022 - 09/30/2024	39,553
Total Student Support and Academic Enrichment Program				<u>109,166</u>
Education Stabilization Fund:				
COVID-19 - Governor's Emergency Education Relief Fund	COVID 84.425C	202011-01	03/13/2020 - 09/30/2022	56,681
COVID-19 - ESSER II	COVID 84.425D	202261-03	03/13/2020 - 09/30/2023	1,388,633
COVID-19 - ESSER III	COVID 84.425U	211953-01	03/24/2021 - 09/30/2024	2,376,322
COVID-19 - Expanding Advanced Placement for Low Income	COVID 84.425D	221368-01	07/01/2021 - 09/30/2023	5,038
COVID-19 - ARP ESSER - MD Leads-Indirect Cost	COVID 84.425U	221854-01	06/01/2022 - 09/30/2024	99,447
COVID-19 - ARP ESSER - MD Leads-Grow Your Own	COVID 84.425U	221854-02	06/01/2022 - 09/30/2024	112,685
COVID-19 - ARP ESSER - MD Leads-Retention and Support	COVID 84.425U	221854-03	06/01/2022 - 09/30/2024	844,254
COVID-19 - ARP ESSER - MD Leads-Science of Reading	COVID 84.425U	221854-04	06/01/2022 - 09/30/2024	1,255,016
Total Education Stabilization Fund				<u>6,138,076</u>
TOTAL U.S. DEPARTMENT OF EDUCATION				<u>9,008,046</u>
U.S. DEPARTMENT OF AGRICULTURE				
<i>Pass-through From State Department of Education</i>				
Child Nutrition Cluster:				
National School Lunch Program				
Non-Cash Assistance (Food Distribution)	10.555	N/A	07/01/2022 - 06/30/2023	244,220
School Breakfast Program	10.553	N/A	07/01/2022 - 06/30/2023	516,066
School Lunch Program	10.555	N/A	07/01/2022 - 06/30/2023	1,096,746
Summer Food Service	10.559	N/A	07/01/2022 - 06/30/2023	497,044
Child and Adult Care Food Program	10.558	N/A	07/01/2022 - 06/30/2023	16,891
COVID-19 - Supply Chain Assistance	COVID 10.555	N/A	03/08/2022 - 09/30/2023	92,872
COVID-19 - Emergency Operational Cost	COVID 10.555	N/A	07/01/2022 - 06/30/2023	5,950
Total Child Nutrition Cluster				<u>2,469,789</u>
Child Nutrition Discretionary Grants				
Child Nutrition Discretionary Grants	10.579	211971-01	06/02/2021 - 09/30/2023	53,860
Child Nutrition Discretionary Grants	10.579	231899-01	07/01/2022 - 09/30/2024	15,790
Total Child Nutrition Discretionary Grants				<u>69,650</u>
TOTAL U.S. DEPARTMENT OF AGRICULTURE				<u>2,539,439</u>
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES				
<i>Pass-through From Garrett County Health Department</i>				
Public Health Workforce	93.354	N/A	07/01/2021 - 06/30/2023	93,546
Child Care and Development Block Grant:				
COVID-19 - Discretionary Judy Center Friendsville/Grantsville	COVID 93.575	230301-03	07/01/2022 - 08/31/2023	7,383
Total Child Care and Development Block Grant				<u>7,383</u>
TOTAL U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES				<u>100,929</u>
TOTAL FEDERAL AWARDS				<u>\$ 11,951,413</u>

The Notes to Schedule of Expenditures of Federal Awards are an integral part of this schedule.

BOARD OF EDUCATION OF GARRETT COUNTY

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

NOTE 1 - BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards (the Schedule) includes the federal award activity of the Board under programs of the federal government for the year ended June 30, 2023. 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 Board, it is not intended to and does not present the financial position, change in net assets or cash flows of the Board.

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accompanying schedule of expenditures of federal awards has been prepared using the modified accrual basis of accounting. This basis of accounting is fully described in Note 1 to the Board's basic financial statements. Such expenditures are recognized following 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.

Food distribution program revenues reported in the Food Service Fund consist of non-monetary assistance. Revenue and expenditures are reported at the fair market value of the commodities received and adjusted for the change in inventory to reflect commodities consumed during the year. The Board had food commodities inventories on hand at June 30, 2023 of \$94,136.

NOTE 3 – INDIRECT COST RATE

The Board has elected not to use the 10 percent de minimis indirect cost rate allowed under the Uniform Guidance.

BOARD OF EDUCATION OF GARRETT COUNTY

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

NOTE 4 - RECONCILIATION TO BASIC FINANCIAL STATEMENTS

Unrestricted Current Expense Fund

Total federal revenue recognized per basic financial statements	\$ 89,692
Army JROTC payments received for providing contract services	<u>(89,692)</u>
Revenue expended on schedule of expenditures of federal awards - Unrestricted Current Expense Fund	<u>-</u>

Restricted Current Expense Fund

Total federal revenue recognized per basic financial statements	9,522,020
Revenue not available for current year expenditures	335,418
Medicaid eligible individuals not considered federal awards expended by the State of Maryland because funding is on a fee-for-service basis	<u>(445,465)</u>
Revenue expended on schedule of expenditures of federal awards - Restricted Current Expense Fund	<u>9,411,973</u>

Food Service Fund

Total federal revenue recognized per basic financial statements	2,523,650
Revenue not available for current year expenditures	<u>15,790</u>
Revenue expended schedule of expenditures of federal awards - Food Service Fund	<u>2,539,440</u>
Total federal revenue expended on schedule of expenditures of federal awards	<u><u>\$ 11,951,413</u></u>

BOARD OF EDUCATION OF GARRETT COUNTY
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
Year Ended June 30, 2023

2022 Findings

None

BOARD OF EDUCATION OF GARRETT COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ended June 30, 2023

A. SUMMARY OF AUDIT RESULTS

Financial Statements

Type of auditor's report issued on whether the financial statements audited were prepared		Unmodified		
Internal control over financial reporting:				
Material weakness(es) identified?	_____	Yes	_____ X _____	No
Significant deficiency(ies) indentified that are not considered to be material weakness(es)?	_____	Yes	_____ X _____	No
Noncompliance material to financial statements noted?	_____	Yes	_____ X _____	No

Federal Awards

Type of auditor's report issued on compliance for major programs		Unmodified		
Internal control over major programs:				
Material weakness(es) identified?	_____	Yes	_____ X _____	No
Significant deficiency(ies) identified that are not considered to be material weakness(es)?	_____	Yes	_____ X _____	No
Noncompliance material to financial statements noted?	_____	Yes	_____ X _____	No
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

<u>CFDA Number(s)</u>	<u>Name of Federal Program or Cluster</u>
84.010	Title I
84.425	Education Stabilization Funds
Dollar threshold used to distinguish between Type A and Type B programs:	\$ <u>750,000</u>
Auditee qualified as a low risk auditee?	_____ X _____ Yes _____ No