

HOWARD COUNTY, MARYLAND
REPORT ON SINGLE AUDIT
YEAR ENDED JUNE 30, 2021



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

Honorable Members of the County Council
Howard County, Maryland

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Howard County, Maryland (the County), as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise the County's basic financial statements, and have issued our report thereon dated November 29, 2021. Our report includes a reference to other auditors who audited the financial statements of Howard Community College, Howard County Public Schools and Howard County Public Library, as described in our report on the County's financial statements. This report does not include the results of the other auditors' testing of internal controls over financial reporting or compliance and other matters that are reported on separately by those auditors. This report does not include the results of our testing of internal controls over financial reporting or compliance and other matters for Howard Housing Commission as we have issued a separate report for Howard Housing Commission.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the County's internal control over financial reporting (internal control) as a basis for designing 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 County's internal control. Accordingly, we do not express an opinion on the effectiveness of the County'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.

Honorable Members of the County Council
Howard County, Maryland

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.

Compliance and Other Matters

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

A handwritten signature in black ink that reads "CliftonLarsonAllen LLP". The signature is written in a cursive, flowing style.

CliftonLarsonAllen LLP

Baltimore, Maryland
November 29, 2021



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

Honorable Members of the County Council
Howard County, Maryland

Report on Compliance for Each Major Federal Program

We have audited Howard County, Maryland's (the County) compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the County's major federal programs for the year ended June 30, 2021. The County's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

The County's basic financial statements include the operations of Howard County Public School System, Howard County Library, Howard Community College, and Howard County Housing Commission, discretely presented component units. Federal awards received by these discretely presented component units are not included in the County's schedule of expenditures of federal awards for the year ended June 30, 2021. Our audit, described below, did not include the operations of these discretely presented component units because other auditors were engaged to perform audits (when required) in accordance with the Uniform Guidance.

Management's Responsibility

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

Auditors' Responsibility

Our responsibility is to express an opinion on compliance for each of the County'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 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 County'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 County's compliance.

Opinion on Each Major Federal Program

In our opinion, the County 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, 2021.

Report on Internal Control Over Compliance

Management of the County 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 County'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 County'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 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 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 considered 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.

Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance

We have audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the County as of and for the year ended June 30, 2021 and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our report thereon dated November 29, 2021, 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

Honorable Members of the County Council
Howard County, Maryland

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.

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

CliftonLarsonAllen LLP

Baltimore, Maryland
May 9, 2022

HOWARD COUNTY, MARYLAND

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

YEAR ENDED JUNE 30, 2021

Federal Program	Assistance Listing Number	Contract/Grant ID Number	Passed Through to Subrecipients	Total Federal Expenditures
Equal Employment Opportunity Commission				
Fair Employment Practices Agency Contracts	30.001	45310019C0071	\$ -	\$ 49,600
Total Equal Employment Opportunity Commission			-	49,600
Environmental Protection Agency				
Pass-Through Maryland Department of the Environment				
Dunlop MD Stream Restoration	66.466	16581	-	28,025
Chesapeake Bay Program - OSDS Tracking and Conversion	66.466	16582	-	39,241
Pass-Through National Fish & Wildlife Foundation				
Chesapeake Bay Program - Innovative Nutrient and Sediment Reduction	66.466	0602.20.067589	-	20,001
Total Environmental Protection Agency			-	87,267
U.S. Department of Agriculture				
Emergency Watershed Protection Program	10.923	NRCS-ADS-093	-	2,217,789
Pass-Through Maryland Department of Human Resources				
Howard County Department of Social Services				
SNAP Cluster				
Supplemental Nutrition Assistance Program	10.561	NA	-	962
SNAP Cluster Total			-	962
Total U.S. Department of Agriculture			-	2,218,751
U.S. Department of Health and Human Resources				
Pass-Through Maryland Department of Aging				
Aging Cluster				
COVID-19 -Special Programs for the Aging - Title III, Part B, Supportive Services and Senior Centers	93.044	2001MDOASS, 2001MDSSC3-00	-	329,902
Special Programs for the Aging - Title III, Part C-1 & C-2 Nutrition Services - Congregate & Home Delivered Meals	93.045	2001MDOACM, 2001MDOAHD, 655121/12	-	427,438
COVID-19 CARES Act - Nutrition Services	93.045	2001MDHDC3-00	-	279,831
COVID-19 - Families First Coronavirus Response Act	93.045	2001MDHDC2-00, 2001MDCMC2-00	-	57,204
Total Special Program for Aging, Title III, Part C, Nutrition Services			-	764,473
Nutrition Services Incentive Program	93.053	2001MDOANS	-	51,740
Aging Cluster Total			-	1,146,115
Special Programs for the Aging - Title VII, Elder Abuse Prevention	93.041	2001MDOAEA	-	2,409
Ombudsman Services	93.042	2001MDOAOM	-	10,056
Special Programs for the Aging - Title III, Part D, Disease Prevention and Health Promotion Services	93.043	2001MDOAPH	-	8,911
Special Programs for the Aging - Title IV and II Discretionary Projects - Senior Medical Patrol	93.048	90MPPG0001-03-00	-	7,454
National Family Caregiver Support - Title III, Part E	93.052	2001MDOAFC	-	109,023
COVID-19 - CARES Act, Family Caregiver Support, Title III, Part E	93.052	2001MDFCC3-00	-	56,968
Total National Family Caregiver Support, Title III, Part E			-	165,991
Medicare Enrollment Assistance Program - MPPA	93.071	1801MDMISH-01, 1801MDMIAA-01, 1801MDMIDR-01	-	4,698
State Health Insurance Assistance Program	93.324	90SAPG0003-02-01	-	24,002
Medicaid Cluster				
Medicaid Administrative Federal Financial Participation	93.778	APD-20-10	-	163,044
Pass-Through Maryland Department of Human Resources and Howard County Department of Social Services				
Medical Assistance Program	93.778	N/A	-	216
Total Medical Assistance Program			-	163,260
Pass-Through Maryland Department of Health and Howard County Health Department				
Medical Assistance Program	93.788	F756N/BH235SUP, BH256SOR, BH207SOR	-	186,713
Medicaid Cluster Total			-	349,973
COVID-19 - Immunization Cooperative Agreements	93.268	MV614COV	-	209,895
Pass-Through Maryland Department of Human Resources and Howard County Department of Social Services				
Foster Care - Title IV-E	93.658	N/A	-	5,013
Child Support Enforcement Title IV-D	93.563	N/A	-	145,552
Pass-Through Maryland Department of Human Resources				
Office of Victim Services				
Child Support warrants/summons and Enforcement	93.563	CSA/CRA-20-048, CSA/CRA-20-050	-	147,514
Total Child Support Enforcement			-	293,066
Pass-Through Maryland Family Network, Inc.				
CCDF Cluster				
Child Care and Development Block Grant	93.575	G1901MDCCDF	-	130,258
Pass-Through Maryland Department of Education				
Promoting Positive Change	93.575	210681	-	151,957
CCDF Cluster Total			-	282,215
Pass-Through Maryland Family Network				
Preschool Professional Development Grant	93.434	90TP0032	-	1,726
Pass-Through Maryland Department of Education				
Preschool Development Grant for Local Early Childhood Advisory Councils	93.434	201804, 211398	-	25,303
Total Preschool Professional Development Grants			-	27,029
Total Department of Health and Human Resources			-	2,536,827

See accompanying Notes to Schedule of Expenditures of Federal Awards.

HOWARD COUNTY, MARYLAND
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
YEAR ENDED JUNE 30, 2021

Federal Program	Assistance Listing Number	Contract/Grant ID Number	Passed Through to Subrecipients	Total Federal Expenditures
U.S. Department of Homeland Security				
Assistance to Fire Fighters Grant Program - Fire Prevention and Safety	97.044	EMW-2018-FO-05438	\$ -	\$ 81,211
COVID-19 - Assistance to Fire Fighters Grant Program	97.044	EMW-2020-FG-02892	-	683,850
Total Assistance to Fire Fighters			-	765,061
Pass-Through Maryland Department of Health and Howard County Health Department				
COVID-19 - FEMA Emergency Protective Measures	97.036	FE14COV	-	668,470
Pass-Through Maryland Emergency Management Agency				
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	FEMA-4376-DR-MD	-	355,280
Total Disaster Grants			-	1,023,750
Hazard Mitigation Grant Program	97.039	FEMA-DR-4261-MD-0002	-	20,750
Emergency Management Performance Grant Program	97.042	EMW-2019-EP-00004-S01, EMP-2020-EP-00002-S01, EMP-2020-EP-00009-S01	-	156,810
Urban Area Security Initiative Grant Program/State Homeland Security Grant Program	97.067	EMW-2017-SS-00019-SHSP, EMW-2018-SS-00023-SHSP EMW-2019-SS-00064-SHSP, EMW-2017-SS-00019-UASI EMW-2018-SS-00023-UASI, EMW-2019-SS-00064-UASI, EMW-2020-SS-00010-UASI	-	567,821
Total Department of Homeland Security			-	2,534,192
U.S. Department of Housing and Urban Development				
CDBG - Entitlement Grants Cluster				
Community Development Block Grants/Entitlement Grants	14.218	B-19-UC-24-0012, B-20-UC-24-0012, B-20-UW-24-0012	2,303,255	2,457,489
Balance of Outstanding Loans as of 6/30/2020	14.218		-	1,096,316
CDBG - Entitlement Grants Cluster Total			2,303,255	3,553,805
Home Investment Partnerships Program	14.239	M17-UC240203, M19-UC240203, M20-UC240203	-	203,972
Balance of Outstanding Loans as of 6/30/2020	14.239		-	1,944,504
Home Investment Partnership Program Total			-	2,148,476
Continuum of Care Program	14.267	MD0390L3B041801, MD0116L3B041912, MD0118L3B041912, MD0336L3B041903, MD0435L3B041900, MD0434D3B041900 MD0390L3B041902, MD0119L3B041912, MD0119L3B042013	848,204	898,129
Pass-Through Maryland Department of Housing and Community Development, Division of Neighborhood Revitalization				
Emergency Solutions Grant Program	14.231	E-19-DC-24-0001	-	25,354
Homeless Solutions Program FY22	14.231	E-20-DC-24-0001	21,502	21,502
COVID-19 - Emergency Solutions Grant Program	14.231	E-20-DW-24-0001	222,175	260,649
Total Emergency Solutions Program			243,677	307,505
Total Department of Housing and Urban Development			3,395,136	6,907,915
Department of Justice				
Equitable Sharing Program	16.922	MD0140100	-	70,583
Services for Trafficking Victims	16.320	2020-VT-BX-K021, 2020-VT-BX-K020	-	55,734
State Criminal Alien Assistance Program	16.606	2019-AP-BX-0349, 2019-AP-BX-0935	-	12,151
Edward Byrne Justice Assistance Grant Program	16.738	2018-DJ-BX-0221, 2019-DJ-BX-0841, 2020-DJ-BX-0337	-	15,904
Pass-Through Governor's Office of Crime Control and Prevention				
Edward Byrne Justice Assistance Grant Program	16.738	BJAG-2016-0018, BJAG-2016-0056 BJAG-2017-0032, BJAG-2016-0074, BJNT-2017-0004	-	148,730
Total Edward Byrne Justice Assistance Grant Program			-	164,634
Direct Funding				
COVID-19 - Coronavirus Emergency Supplemental Funding Program-PPE	16.034	2020-VD-BX-1171	-	126,360
Pass-Through Governor's Office of Crime Control and Prevention				
COVID-19 - Coronavirus Emergency Supplemental Funding	16.034	CESF-2020-0064, CESF-2020-0004	-	80,082
Total Coronavirus Emergency Supplemental Funding			-	206,442
Crime Victim Assistance Grant Program	16.575	VOCA-2018-0022, VOCA-2019-0051 VOCA-2018-0032, VOCA-2019-0076, VOCA-2019-0106	-	202,788
Domestic Violence Legal Assistant	16.588	VAWA-2019-0033, VAWA-2020-0022	-	52,727
Pass-Through National Children's Alliance				
National Childrens Alliance	16.758	ELLI-MD-TDTV21, ELLI-MD-SDTV21	-	13,598
Total Department of Justice			-	778,657
U.S. Department of Labor				
Pass-Through State of Maryland Department of Labor, Licensing and Regulation				
COVID-19 - National Dislocated Worker Grants	17.277	P16-MM-FY21-NDWG	-	27,545
WIA/WIOA Cluster				
Workforce Innovation and Opportunity Act - Youth Program	17.259	P06-MM-PY19-Y, P16-MM-PY20-Y, P16-MM-PY20-SYC	243,032	493,299
Workforce Innovation and Opportunity Act - Dislocated Workers Program	17.278	P06-MM-PY19-D, P06-MM-FY20-D, P16-MM-PY20-D, P16-MM-FY21-D	623,562	1,433,183
Workforce Innovation and Opportunity Act - Adult Program	17.258	P00P84-MM-CP, P06-MM-PY19-A, P06-MM-PY20-A, P16-MM-PY20-A, P16-MM-FY21-A	290,781	557,207
Pass-Through Howard Community College				
WIOA Adult Program - Ophthalmic Technician Assistance Grant	17.258	CP-PY19-0001	-	12,646
Total WIOA Adult Program			290,781	569,853
WIA/WIOA Cluster Total			1,157,376	2,496,335
Total Department of Labor			1,157,376	2,523,880

See accompanying Notes to Schedule of Expenditures of Federal Awards.

HOWARD COUNTY, MARYLAND
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
YEAR ENDED JUNE 30, 2021

Federal Program	Assistance Listing Number	Contract/Grant ID Number	Passed Through to Subrecipients	Total Federal Expenditures
Department of Transportation				
Highway Planning and Construction Cluster				
Pass-Through Baltimore Metropolitan Council				
Unified Planning Work Program	20.505	N/A	\$ -	\$ 194,928
Pass-Through Maryland Department of Transportation/ Maryland Transit Administration				
Federal Transit Cluster				
Assistance Program	20.507	HO05CMAQ2021	-	130,507
COVID-19 - Assistance Program	20.507	HO05CARES2020	-	1,630,700
Federal Transit Cluster Total			-	1,761,207
Highway Safety Cluster				
State and Community Highway Safety Program -	20.600	LE-HOWARD CO PD-2020-083, LE-HOWARD CO PD-2021-139	-	30,336
Aggressive and Distracted Driving/Occupant Protection		LE-HOWARD CO PD-2021-140	-	27,043
National Priority Safety Program - Impaired Driving	20.616	LE-HOWARD CO PD-2020-089, LE-HOWARD CO PD-2021-138	-	57,379
Highway Safety Cluster Total			-	57,379
Total Department of Transportation			-	2,013,514
Department of Treasury				
COVID-19 - Emergency Rental Assistance	21.023	ERA0213	3,563,411	3,595,088
Pass-Through Maryland Department of Health and Howard County Health Department				
COVID-19 - Coronavirus Relief fund	21.019	N/A	-	5,776,695
Pass-Through Maryland Department of Budget and Management				
COVID-19 - Coronavirus Relief fund	21.019	N/A	6,573,245	24,330,800
Pass-Through Maryland Dept. of Housing & Community Development, Division of Neighborhood Revitalization				
COVID-19 - Coronavirus Relief fund	21.019	MD-CRF-5	399,997	399,997
Total Coronavirus Relief Funds			6,973,242	30,507,492
Pass-Through Maryland Department of Commerce				
COVID-19 - American Rescue Plan Relief	21.027	N/A	-	1,746,573
Pass-Through Maryland Department of Labor				
COVID-19 - ARP Relief Act Workforce Development	21.027	FY21-Relief Act-HoCo-MOD	-	434
Total Coronavirus State and Local Fiscal Recovery Funds			-	1,747,007
Total Department of Treasury			10,536,653	35,849,587
Total Federal Awards Expended			\$ 15,089,165	\$ 55,500,190

See accompanying Notes to Schedule of Expenditures of Federal Awards.

HOWARD COUNTY, MARYLAND
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
JUNE 30, 2021

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Presentation

The accompanying Schedule of Expenditures of Federal Awards (the Schedule) includes all federal grants to the County that had activity during the fiscal year ended June 30, 2021. The Schedule was prepared on the modified accrual basis of accounting. The information in this schedule is presented in accordance with Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance), with the exception of Assistance Listing Number (ALN) 21.019, which follows criteria determined by the Department of Treasury for allowability of costs. Because the schedule presents only a selected portion of the operations of Howard County, Maryland (the County), it is not intended to and does not present the financial position, changes in net assets or cash flows of the County. Negative amounts shown on the Schedule represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years.

NOTE 2 INDIRECT COSTS

The County did not elect to use the 10 percent de minimis cost rate for indirect costs.

NOTE 3 LOAN PROGRAM

The County has a program to provide low-interest loans to businesses providing housing for low to moderate income persons. The federal Department of Housing and Urban Development (HUD) grants money for these loans to the County. The loans were disbursed under ALN 14.218 and ALN 14.239 and the outstanding loan balances as of June 30, 2021 were \$1,052,959 and \$1,830,270, respectively.

**HOWARD COUNTY, MARYLAND
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
JUNE 30, 2021**

Section I – Summary of Auditors’ Results

Financial Statements

- | | | |
|---|------------|------------------------------|
| 1. Type of auditors’ report issued: | Unmodified | |
| 2. Internal control over financial reporting: | | |
| • Material weakness(es) identified? | _____ yes | _____ <u>x</u> no |
| • Significant deficiency(ies) identified that are not considered to be material weakness(es)? | _____ yes | _____ <u>x</u> none reported |
| 3. Noncompliance material to financial statements noted? | _____ yes | _____ <u>x</u> no |

Federal Awards

- | | | |
|---|------------|------------------------------|
| 1. Internal control over major programs: | | |
| • Material weakness(es) identified? | _____ yes | _____ <u>x</u> no |
| • Significant deficiency(ies) identified that are not considered to be material weakness(es)? | _____ yes | _____ <u>x</u> none reported |
| 2. Type of auditors’ report issued on compliance for major federal programs: | Unmodified | |
| 3. Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)? | _____ yes | _____ <u>x</u> no |

Identification of Major Programs

<u>Name of Federal Program or Cluster</u>	<u>Federal ALN(s)</u>
Workforce Innovation and Opportunity Cluster	17.258, 17.259, 17.278
Federal Transit Cluster	20.500, 20.507
COVID-19 - Coronavirus Relief Fund	21.019
COVID-19 – Emergency Rental Assistance	21.023
COVID-19 – Coronavirus State and Local Fiscal Recovery Funds	21.027

Dollar threshold used to distinguish between Type A and Type B programs: \$ 1,665,006

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

**HOWARD COUNTY, MARYLAND
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
JUNE 30, 2021**

Section II – Financial Statement Findings

There were no audit findings required to be reported in relation to the financial statements for the year ended June 30, 2021.

Section III – Findings and Questioned Costs for Federal Awards

There were no audit findings required to be reported in relation to the single audit for the year ended June 30, 2021.

