

HOWARD COUNTY, MARYLAND
REPORT ON SINGLE AUDIT
YEAR ENDED JUNE 30, 2019

**HOWARD COUNTY, MARYLAND
TABLE OF CONTENTS
YEAR ENDED JUNE 30, 2019**

INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH <i>GOVERNMENT AUDITING STANDARDS</i>	1
INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM AND REPORT ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE	3
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS	6
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS	9
SCHEDULE OF FINDINGS AND QUESTIONED COSTS	10
SCHEDULE OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS	13



**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, 2019, 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 22, 2019. 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 separate reports 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) 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 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 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 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.



CliftonLarsonAllen LLP

Baltimore, Maryland
November 22, 2019



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, 2019. 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, 2019. 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.

Honorable Members of the County Council
Howard County, Maryland

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, 2019.

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 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.

Honorable Members of the County Council
Howard County, Maryland

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, each major fund, the aggregate discretely presented component units, and the aggregate remaining fund information of the County as of and for the year ended June 30, 2019 and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our report thereon dated November 22, 2019, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the basic financial statements as a whole.



CliftonLarsonAllen LLP

Baltimore, Maryland
January 31, 2020

**HOWARD COUNTY, MARYLAND
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED JUNE 30, 2019**

Federal Program	CFDA Number	Contract/Grant ID Number	Passed Through to Subrecipients	Total Federal Expenditures
Equal Employment Opportunity Commission				
Fair Employment Practices Agency Contracts	30.001	EEC45016C0092P00002	\$ -	\$ 39,600
Total Equal Employment Opportunity Commission			-	39,600
Environmental Protection Agency				
Pass-Through Maryland Department of Natural Resources				
Historic Ellicott City Flood and Green Infrastructure Assessment	66.466	14-17-2175 CBG 6601	-	25,084
Total Environmental Protection Agency			-	25,084
U.S. Department of Agriculture				
Pass-Through Maryland Department of Human Resources				
Howard County Department of Social Services				
SNAP Cluster				
Supplemental Nutrition Assistance Program	10.561	NA	-	746
SNAP Cluster Total			-	746
Total U.S. Department of Agriculture			-	746
U.S. Department of Education				
Pass-Through Maryland Department of Education				
Rehabilitation Services - Vocation Rehabilitation Grants	84.126	H126A170027	-	8,061
Total U.S. Department of Education			-	8,061
U.S. Department of Health and Human Resources				
Pass-Through Maryland Department of Aging				
Aging Cluster				
Special Programs for the Aging - Title III, Part B, Supportive Services and Senior Centers	93.044	18AAMDT3SS, 1901MDOASS	-	208,775
Special Programs for the Aging - Title III, Part C-1 & C-2 Nutrition Services - Congregate & Home Delivered Meals	93.045	18AAMDT3CM, 18AAMDT3HD, 1901MDOACM, 1901MDOAHD	-	404,946
Nutrition Services Incentive Program	93.053	18AAMDNSIP, 1901MDOANS	-	37,654
Aging Cluster Total			-	651,375
Special Programs for the Aging - Title VII, Elder Abuse Prevention	93.041	1901MDOAEA	-	4,361
Special Programs for the Aging - Title VII, Long Term Care Ombudsman Services	93.042	1901MDOAOM	-	15,082
Special Programs for the Aging - Title III, Part D, Disease Prevention and Health Promotion Services	93.043	18AAMDT3PH, 1901MDOAPH	-	14,847
Special Programs for the Aging - Title IV and II Discretionary Projects - Senior Medical Patrol	93.048	90MPPG0001-01-00	-	3,592
National Family Caregiver Support - Title III, Part E	93.052	18AAMDT3FC, 1901MDOAFC	-	104,612
Medicare Enrollment Assistance Program - MIPPA	93.071	1701MDMISH-01, 1701MDMIAA-01, 1701MDMIDR-01, 1801MDMISH-00, 1801MDMIAA-00	-	5,479
State Health Insurance Assistance Program	93.324	90SAPG0003-02-01	-	19,457
Medicaid Cluster				
Medical Assistance Program	93.778	6540	-	56,343
Pass-Through Maryland Department of Human Resources				
Howard County Department of Social Services				
Medical Assistance Program	93.778	N/A	-	207
Medicaid Cluster Total			-	56,550
Child Support Enforcement Services	93.563	NA	-	102,410
Foster Care - Title IV-E	93.658	NA	-	990
Pass-Through Maryland Department of Human Resources				
Child Support Enforcement Administration				
Child Support Enforcement/ Child Support Warrants and Summons	93.563	CSEA/CRA-17-048, CSEA/CRA/18-000 CSA/CRA-19-050	-	141,338
Pass-Through Maryland Family Network, Inc.				
CCDF Cluster				
Child Care and Development Block Grant	93.575	G1701MDCCDF, G1801MDCCDF	-	130,258
CCDF Cluster Total			-	130,258
Pass-Through Governor's Office of Crime Control & Prevention				
Children's Justice Grants	93.643	CJAC-2018-0010	-	4,024
Total Department of Health and Human Resources			-	1,254,375

See accompanying Notes to Schedule of Expenditures of Federal Awards.

HOWARD COUNTY, MARYLAND
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
YEAR ENDED JUNE 30, 2019

Federal Program	CFDA 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-2015-FP-00745, EMW-2017-FP-00681	\$ -	\$ 170,222
Pass-Through Maryland Emergency Management Agency				
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	FEMA-4279-DR-MD, FEMA-4376-DR-MD, EMAC-1271-RR-6702/6692 EMAC-1271-RR-6633, EMAC-1306-RR-7	-	4,807,344
Emergency Management Performance Grant Program	97.042	EMW-2017-EP-00001-S01, EMW-2018-EP-00002-S01	-	183,637
Urban Area Security Initiative Grant Program/State Homeland Security Grant Program	97.067	EMW-2016-SS-00008-S01, EMW-2016-SS-00008/UASI EMW-2017-SS-00019-S01, EMW-2017-SS-00019-SHSP EMW-2018-SS-00023SHSP, EMW-2018-SS-00023-UASI	-	719,408
Pass-Through Maryland Emergency Management Agency and Maryland Institute for Emergency Medical Services Systems				
State Homeland Security Grant Program	97.067	EMW-SS-00008-S01	-	38,028
Total Department of Homeland Security			-	5,918,639
U.S. Department of Housing and Urban Development				
CDBG - Entitlement Grants Cluster				
Community Development Block Grants/Entitlement Grants	14.218	B-17-UC-24-0012, B-18-UC-24-0012	1,229,449	1,300,540
Balance of Outstanding Loans as of 6/30/2018	14.218		-	1,109,898
CDBG - Entitlement Grants Cluster Total			1,229,449	2,410,438
Home Investment Partnerships Program				
Home Investment Partnerships Program	14.239	M16-UC240203, M17-UC240203 M18-UC240203	221,903	437,262
Balance of Outstanding Loans as of 6/30/2018	14.239		-	1,472,884
Home Investment Partnership Program Total			221,903	1,910,146
Continuum of Care Program				
Continuum of Care Program	14.267	MD0336L3B041500, MD0116L3B041710 MD0118L3B041710, MD0365L3B041600 MD0366L3B041701, MD0391L3B041700 MD0390L3B041700, MD0119L3B041710	693,620	732,754
Pass-Through Maryland Department of Housing and Community Development, Division of Neighborhood Revitalization				
Emergency Solutions Grant Program	14.231	N/A	-	49,520
Total Department of Housing and Urban Development			2,144,972	5,102,858
Department of Justice				
Equitable Sharing Program				
Equitable Sharing Program	16.922	MD0140100	-	649,951
State Criminal Alien Assistance Program				
State Criminal Alien Assistance Program	16.606	2016-AP-BX-0363	-	1,580
Edward Byrne Justice Assistance Grant Program				
Edward Byrne Justice Assistance Grant Program	16.738	2017-DJ-BX-0555	-	36,630
Pass-Through Governor's Office of Crime Control and Prevention				
Edward Byrne Justice Assistance Grant Program				
Edward Byrne Justice Assistance Grant Program	16.738	BJAG-2014-0053, BJAG-2016-0018 BJAG-2015-0028, BJAG-2015-0007	-	87,918
Crime Victim Assistance Grant Program				
Crime Victim Assistance Grant Program	16.575	VOCA-2016-0012, VOCA-2016-0033, VOCA-2017-0083, VOCA-2017-0026	-	195,296
Violence Against Women Grant Program				
Violence Against Women Grant Program	16.588	VAWA-2017-0010, VAWA-2018-0035	-	42,953
Residential Substance Abuse Treatment for State Prisoners - Medication Assisted Treatment				
Residential Substance Abuse Treatment for State Prisoners - Medication Assisted Treatment	16.593	RSAT-2017-0004	-	44,274
Total Department of Justice			-	1,058,602
U.S. Department of Labor				
Pass-Through State of Maryland Department of Labor, Licensing and Regulation				
WIA/WIOA Cluster				
Workforce Innovation and Opportunity Act - Adult Program				
Workforce Innovation and Opportunity Act - Adult Program	17.258	P00P84-MM-PY17-A, P00P84-MM-FY18-A P00P94-MM-PY18-A, P00P94-MM-FY19-A P00P84-MM-CP	294,156 355,166	800,266 569,735
Workforce Innovation and Opportunity Act - Youth Program				
Workforce Innovation and Opportunity Act - Youth Program	17.259	P00P84-MM-PY17-Y, P00P94-MM-PY18-Y	-	-
Workforce Innovation and Opportunity Act - Dislocated Worker Program				
Workforce Innovation and Opportunity Act - Dislocated Worker Program	17.278	P00P84-MM-PY17-D, P00P84-MM-FY18-D P00P94-MM-PY18-D, P00P94-MM-FY19-D	841,152	1,818,105
WIA/WIOA Cluster Total			1,490,474	3,188,106
Workforce Innovation and Opportunity Act - Dislocated Worker National Reserve Demonstration Grants				
Workforce Innovation and Opportunity Act - Dislocated Worker National Reserve Demonstration Grants	17.280	P00P94-MM-NHE	-	1,971
Total Department of Labor			1,490,474	3,190,077

See accompanying Notes to Schedule of Expenditures of Federal Awards.

**HOWARD COUNTY, MARYLAND
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
YEAR ENDED JUNE 30, 2019**

Federal Program	CFDA Number	Contract/Grant ID Number	Passed Through to Subrecipients	Total Federal Expenditures
Department of Transportation				
Highway Planning and Construction Cluster				
Pass-Through Maryland Department of Transportation/ Baltimore Metropolitan Council				
Highway Planning and Construction Program	20.205	NA	\$ -	\$ 34,899
Highway Planning and Construction Cluster Total			<u>-</u>	<u>34,899</u>
Pass-Through Maryland Department of Transportation/ Baltimore Metropolitan Council				
Metropolitan Transportation Planning Program	20.505	NA	-	180,825
Pass-Through Maryland Department of Transportation/ Maryland Transit Administration				
Federal Transit Cluster				
Federal Transit Program - Ridesharing/Commuter Assistance Program	20.507	ZC0107	-	130,507
Federal Transit Cluster Total			<u>-</u>	<u>130,507</u>
Capital Assistance Program - Greenhouse Gas and Energy Reduction	20.523	HO03CMAQC2016	-	6,489
Pass-Through Maryland Highway Safety Office				
Highway Safety Cluster				
State and Community Highway Safety Program - Aggressive and Distracted Driving/Occupant Protection	20.600	LE-HOWARD CO PD-2018-072, LE-HOWARD CO PD-2019-051 LE-HOWARD CO PD-2019-049, LE-HOWARD CO PD-2019-050	-	35,450
National Priority Safety Program - Impaired Driving	20.616	LE-HOWARD CO PD-2019-043	-	15,759
Highway Safety Cluster Total			<u>-</u>	<u>51,209</u>
Pass-Through Maryland State Highway Administration				
Highway Planning and Construction Cluster				
Recreational Trails Program	20.219	RT1711	-	21,949
Highway Planning and Construction Cluster Total			<u>-</u>	<u>21,949</u>
Pass-Through Maryland Emergency Management Agency				
Hazardous Materials Emergency Preparedness Grant Program	20.703	HM-HMP-0546-16-01-00	-	21,964
Total Department of Transportation			<u>-</u>	<u>447,842</u>
Total Federal Awards Expended			<u>\$ 3,635,446</u>	<u>\$ 17,045,884</u>

See accompanying Notes to Schedule of Expenditures of Federal Awards.

HOWARD COUNTY, MARYLAND
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
JUNE 30, 2019

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, 2019. 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*. 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.

NOTE 2 INDIRECT COSTS

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

NOTE 3 LOAN PROGRAM

The County has a loan program to provide low-interest loans to businesses to provide 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 CFDA 14.218 and CFDA 14.239 and the outstanding loan balances as of June 30, 2019 were \$1,110,368 and \$1,682,106, respectively.

**HOWARD COUNTY, MARYLAND
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
JUNE 30, 2019**

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 x no
 - Significant deficiency(ies) identified that are not considered to be material weakness(es)? _____ yes x none reported
3. Noncompliance material to financial statements noted? _____ yes x no

Federal Awards

1. 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 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 x no

Identification of Major Programs

<u>Name of Federal Program or Cluster</u>	<u>CFDA Number(s)</u>
Community Development Block Grants	14.218
Continuum of Care Program	14.267
Homeland Security Grant Program	97.067

- Dollar threshold used to distinguish between Type A and Type B programs: \$ 750,000
- Auditee qualified as low-risk auditee? x yes _____ no

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, 2019.

Section III – Findings and Questioned Costs for Federal Awards

There were no findings noted in relation to the single audit for the year ended June 30, 2019



HOWARD COUNTY DEPARTMENT OF FINANCE

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HOWARD COUNTY MARYLAND SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS YEAR ENDED JUNE 30, 2019

U.S. Department of Labor

Howard County, Maryland respectfully submits the following summary schedule of prior audit findings for the year ended June 30, 2019.

Audit period: June 30, 2019

The findings from the prior audit's schedule of findings and questioned costs are discussed below. The findings are numbered consistently with the numbers assigned in the prior year.

FINDINGS—FINANCIAL STATEMENT AUDIT

There were no financial statement findings in the prior year.

FINDINGS— FEDERAL AWARD PROGRAMS AUDITS

2018 – 001 Subrecipient Monitoring

Condition: All of the required subrecipient monitoring procedures were either not performed or appropriately documented in accordance with 2 CFR section 200.331(d).

Status: Corrective action was taken to ensure Howard County, Maryland recognizes Carroll County, Maryland as a subrecipient. Notice of Grant Awards (NGA) have been issued to Carroll County Government for Program Year 2019 (PY19) and monitoring was conducted by the Maryland Department of Labor (formerly DLLR).

If the U.S. Department of Labor has questions regarding this schedule, please call Francine Trout at 410-290-2629.