

**HOWARD COUNTY, MARYLAND**  
**REPORT ON SINGLE AUDIT**  
**YEAR ENDED JUNE 30, 2020**

**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, 2020, 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 23, 2020. 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) 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.

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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 23, 2020



**INDEPENDENT AUDITORS' 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**

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, 2020. 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 Schools, Howard County Public Library, Howard Community College, and Howard 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, 2020. 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, 2020.

**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.

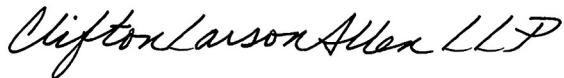
Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any 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, 2020 and the related notes to the financial statements, which collectively comprise the County’s basic financial statements. We issued our report thereon dated November 23, 2020, 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  
May 12, 2021

**HOWARD COUNTY, MARYLAND  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
YEAR ENDED JUNE 30, 2020**

Federal Program	CFDA Number	Contract/Grant ID Number	Passed Through to Subrecipients	Total Federal Expenditures
<b>Equal Employment Opportunity Commission</b>				
Fair Employment Practices Agency Contracts	30.001	EEC45016C0092P00002	\$ -	\$ 42,700
<b>Total Equal Employment Opportunity Commission</b>			-	<b>42,700</b>
<b>Environmental Protection Agency</b>				
<b>Pass-Through Maryland Department of the Environment</b>				
Chesapeake Bay Program	66.466	16581, 16582	-	36,199
<b>Total Environmental Protection Agency</b>			-	<b>36,199</b>
<b>U.S. Department of Agriculture</b>				
Emergency Watershed Protection Program	10.923	NRCS-ADS-093	-	2,140,890
<b>Pass-Through Maryland Department of Human Resources</b>				
<b>Howard County Department of Social Services</b>				
<b>SNAP Cluster</b>				
Supplemental Nutrition Assistance Program	10.561	NA	-	731
<b>SNAP Cluster Total</b>			-	<b>731</b>
<b>Total U.S. Department of Agriculture</b>			-	<b>2,141,621</b>
<b>U.S. Department of Education</b>				
<b>Pass-Through Maryland Department of Education</b>				
Rehabilitation Services - Vocation Rehabilitation Grants	84.126	200403	-	11,746
<b>Total U.S. Department of Education</b>			-	<b>11,746</b>
<b>U.S. Department of Health and Human Resources</b>				
<b>Pass-Through Maryland Department of Aging</b>				
<b>Aging Cluster</b>				
Special Programs for the Aging - Title III, Part B, Supportive Services and Senior Centers	93.044	1901MDOASS, 2001MDOASS	-	235,550
Special Programs for the Aging - Title III, Part C-1 & C-2 Nutrition Services - Congregate & Home Delivered Meals	93.045	1901MDOACM, 1901MDOAHD, 2001MDOACM, 2001MDOAHD, 2001MDHDC2-00	-	504,564
Nutrition Services Incentive Program	93.053	1901MDOANS	-	84
<b>Aging Cluster Total</b>			-	<b>740,208</b>
Special Programs for the Aging - Title VII, Elder Abuse Prevention	93.041	1901MDOAEE, 2001MDOAEE	-	4,506
Special Programs for the Aging - Title VII, Long Term Care Ombudsman Services	93.042	1901MDOAOM, 2001MDOAOM	-	15,755
Special Programs for the Aging - Title III, Part D, Disease Prevention and Health Promotion Services	93.043	1901MDOAPH, 2001MDOAPH	-	10,979
Special Programs for the Aging - Title IV and II Discretionary Projects - Senior Medical Patrol	93.048	90MPPG001-02-01	-	4,594
National Family Caregiver Support - Title III, Part E	93.052	1901MDOAFC, 2001MDOAFC	-	116,402
Medicare Enrollment Assistance Program - MIPPA	93.071	1801MDMISH-01, APD-19-01-CCS-MIPPA, 1801MDMIAA-01, 1801MDMIDR-01	-	8,363
State Health Insurance Assistance Program	93.324	90SAPG0003-03-00	-	19,287
<b>Medicaid Cluster</b>				
Medical Assistance Program	93.778	6540	-	68,040
<b>Pass-Through Maryland Department of Human Resources</b>				
<b>Howard County Department of Social Services</b>				
Medical Assistance Program	93.778	N/A	-	174
<b>Medicaid Cluster Total</b>			-	<b>68,214</b>
Child Support Enforcement Services	93.563	NA	-	143,159
Foster Care - Title IV-E	93.658	NA	-	3,457
<b>Pass-Through Maryland Department of Human Resources</b>				
<b>Child Support Enforcement Administration</b>				
Child Support Enforcement/ Child Support Warrants and Summons	93.563	CSEA/CRA/17-048, CSA/CRA/19-050, CSA/CRA/20-048, CSA/CRA/20-050	-	143,009
<b>Pass-Through Maryland Family Network, Inc.</b>				
<b>CCDF Cluster</b>				
Child Care and Development Block Grant	93.575	G1801MDCCDF	-	130,258
<b>CCDF Cluster Total</b>			-	<b>130,258</b>
Preschool Professional Development Grant	93.434	191622	-	8,703
<b>Pass-Through Maryland Department of Education</b>				
Preschool Development Grant for Local Early Childhood Advisory Councils	93.434	200627	-	25,000
<b>Total Preschool Professional Development Grants</b>			-	<b>33,703</b>
<b>Pass-Through Governor's Office of Crime Control &amp; Prevention</b>				
Children's Justice Grants	93.643	CJAC-2018-0010	-	2,038
<b>Pass-Through Maryland Department of Health and Howard County Health Department</b>				
Opioid STR	93.788	F756N/BH235SUP, BH207SOR	-	248,724
<b>Total Department of Health and Human Resources</b>			-	<b>1,692,656</b>

See accompanying Notes to Schedule of Expenditures of Federal Awards.



**HOWARD COUNTY, MARYLAND  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)  
YEAR ENDED JUNE 30, 2020**

Federal Program	CFDA Number	Contract/Grant ID Number	Passed Through to Subrecipients	Total Federal Expenditures
<b>U.S. Department of Homeland Security</b>				
Assistance to Firefighters Grant FY 18	97.044	EMW-2018-FO-05438	\$ -	\$ 122,286
COVID-19 - Assistance to Firefighters Grant Program	97.044	EMW-2020-FG-02892	-	121,023
<b>Total Assistance to Firefighters Grant Program</b>			-	<b>243,309</b>
<b>Pass-Through Maryland Emergency Management Agency</b>				
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	FEMA-4279-DR-MD, FEMA-4376-DR-MD	-	1,098,665
Hazard Mitigation Grant Program	97.039	FEMA-DR-4261-MD-0002	-	39,250
Emergency Management Performance Grant Program	97.042	EMW-2018-EP-00002-S01, EMW-2019-EP-00004-S01, EMP-2020-EP-00009-S01	-	111,619
Urban Area Security Initiative Grant Program/State Homeland Security Grant Program	97.067	EMW-2016-SS-00008-SHSP, EMW-2017-SS-00019-UASI EMW-2018-SS-00023SHSP, EMW-2018-SS-00023-UASI EMW-2019-SS-00064SHSP	-	755,240
<b>Pass-Through Maryland Emergency Management Agency and Maryland Institute for Emergency Medical Services Systems</b>				
State Homeland Security Grant Program	97.067	EMW-2018-SS-0023-S01	-	15,382
<b>Total Department of Homeland Security</b>			-	<b>2,263,465</b>
<b>U.S. Department of Housing and Urban Development</b>				
<b>CDBG - Entitlement Grants Cluster</b>				
Community Development Block Grants/Entitlement Grants	14.218	B-17-UC-24-0012, B-18-UC-24-0012, B-19-UC-24-0012	918,023	1,072,671
Balance of Outstanding Loans as of 6/30/2019	14.218		-	1,110,368
<b>CDBG - Entitlement Grants Cluster Total</b>			<b>918,023</b>	<b>2,183,039</b>
Home Investment Partnerships Program	14.239	M17-UC240203, M19-UC240203	212,018	374,242
Balance of Outstanding Loans as of 6/30/2019	14.239		-	1,682,106
<b>Total Home Investment Partnership Program</b>			<b>212,018</b>	<b>2,056,348</b>
Continuum of Care Program	14.267	MD0391L3B041700, MD0390L3B041700 MD0116L3B041811, MD0118L3B041811 MD0416L3B041800, MD0366L3B041802 MD0390L3B041801, MD0119L3B041811, MD0119L3B041912	782,289	805,349
<b>Pass-Through Maryland Department of Housing and Community Development, Division of Neighborhood Revitalization</b>				
Emergency Solutions Grant Program	14.231	N/A	40,860	62,160
<b>Total Department of Housing and Urban Development</b>			<b>1,953,190</b>	<b>5,106,896</b>
<b>Department of Justice</b>				
Equitable Sharing Program	16.922	MD0140100	-	1,244,189
State Criminal Alien Assistance Program	16.606	2019-AP-BX-0349, 2019-AP-BX-0935, 2020-AP-BX-1120	-	149,161
Edward Byrne Justice Assistance Grant Program	16.738	2017-DJ-BX-0555, 2018-DJ-BX-0221, 2019-DJ-BX-0841	-	81,774
<b>Pass-Through Governor's Office of Crime Control and Prevention</b>				
Edward Byrne Justice Assistance Grant Program	16.738	BJAG-2016-0018, BJAG-2015-0028 BJAG-2016-0074	-	71,604
Crime Victim Assistance Grant Program	16.575	VOCA-2017-0083, VOCA-2018-0032 VOCA-2017-0026, VOCA-2018-0022	-	186,272
Violence Against Women Grant Program	16.588	VAWA-2018-0035, VAWA-2019-0033	-	40,800
Residential Substance Abuse Treatment for State Prisoners - Medication Assisted Treatment	16.593	RSAT-2016-0003	-	(4,455)
<b>Total Department of Justice</b>			-	<b>1,769,345</b>
<b>U.S. Department of Labor</b>				
<b>Pass-Through State of Maryland Department of Labor, Licensing and Regulation</b>				
<b>WIA/WIOA Cluster</b>				
Workforce Innovation and Opportunity Act - Adult Program	17.258	P00P94-MM-PY18-A, P00P94-MM-FY19-A P00P84-MM-CP, P06-MM-PY19-A P06-MM-FY20-A	245,018	607,532
Workforce Innovation and Opportunity Act - Youth Program	17.259	P00P94-MM-PY18-Y, P06-MM-PY19-Y P06-MM-PY19-SYC, P00P94-MM-PY18	200,222	454,530
Workforce Innovation and Opportunity Act - Dislocated Worker Program	17.278	P00P94-MM-PY18-D, P00P94-MM-FY19-D P06-MM-PY19-D, P06-MM-FY20-D	760,054	1,478,613
<b>Pass-Through Howard Community College</b>				
Ophthalmic Technician Assistance Grant	17.258	CP-PY19-0001	-	840
<b>WIA/WIOA Cluster Total</b>			1,205,294	<b>2,541,515</b>
Workforce Innovation and Opportunity Act - Dislocated Worker National Reserve Demonstration Grants	17.280	P00P94-MM-NHE	-	48,029
<b>Total Department of Labor</b>			<b>1,205,294</b>	<b>2,589,544</b>

See accompanying Notes to Schedule of Expenditures of Federal Awards.

**HOWARD COUNTY, MARYLAND  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)  
YEAR ENDED JUNE 30, 2020**

Federal Program	CFDA Number	Contract/Grant ID Number	Passed Through to Subrecipients	Total Federal Expenditures
<b>Department of Transportation</b>				
<b>Highway Planning and Construction Cluster</b>				
<b>Pass-Through Maryland Department of Transportation/ Baltimore Metropolitan Council</b>				
Highway Planning and Construction Program	20.205	H0481ZM1	\$ -	\$ 771,368
<b>Highway Planning and Construction Cluster Total</b>			<u>-</u>	<u>771,368</u>
<b>Pass-Through Maryland Department of Transportation/ Baltimore Metropolitan Council</b>				
Metropolitan Transportation Planning Program	20.505	NA	-	97,929
<b>Pass-Through Maryland Department of Transportation/ Maryland Transit Administration</b>				
<b>Federal Transit Cluster</b>				
Federal Transit - Capital Investment Grants	20.500	HO055339C2019	-	584,000
Federal Transit Program - Ridesharing/Commuter Assistance Program	20.507	HO05CMAQ2020	-	130,312
COVID 19 - Urbanized Area Formula Grant	20.507	NA	-	2,100,000
<b>Federal Transit Formula Grants</b>			<u>-</u>	<u>2,230,312</u>
<b>Federal Transit Cluster Total</b>			<u>-</u>	<u>2,814,312</u>
<b>Pass-Through Maryland Highway Safety Office</b>				
<b>Highway Safety Cluster</b>				
State and Community Highway Safety Program - Aggressive and Distracted Driving/Occupant Protection	20.600	LE-HOWARD CO PD-2020-083, LE-HOWARD CO PD-2020-088 LE-HOWARD CO PD-2020-087	-	24,898
National Priority Safety Program - Impaired Driving	20.616	LE-HOWARD CO PD-2019-043, LE-HOWARD CO PD-2020-089	-	45,790
<b>Highway Safety Cluster Total</b>			<u>-</u>	<u>70,688</u>
<b>Pass-Through Maryland Emergency Management Agency</b>				
Hazardous Materials Emergency Preparedness Grant Program	20.703	HM-HMP-0546-16-01-00	-	7,474
<b>Total Department of Transportation</b>			<u>-</u>	<u>3,761,771</u>
<b>Department of Treasury</b>				
Equitable Sharing	21.016	MD0140100	-	15,681
COVID 19 - Coronavirus Relief Fund	21.019	NA	-	7,223,304
<b>Total Department of Treasury</b>			<u>-</u>	<u>7,238,985</u>
<b>Total Federal Awards Expended</b>			<u>\$ 3,158,484</u>	<u>\$ 26,654,928</u>

See accompanying Notes to Schedule of Expenditures of Federal Awards.

**HOWARD COUNTY, MARYLAND**  
**NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**JUNE 30, 2020**

**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, 2020. 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 CFDA 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.

**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 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, 2020 were \$1,096,316 and \$1,944,504, respectively.

**HOWARD COUNTY, MARYLAND  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
JUNE 30, 2020**

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**Section I – Summary of Auditors’ Results**

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**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? \_\_\_\_\_ 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? \_\_\_\_\_ 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>
Emergency Watershed Protection Program	10.923
HOME Investment Program	14.239
Equitable Share Program	16.922
Highway Planning and Construction Cluster	20.205
Federal Transit Cluster	20.500, 20.507
Coronavirus Relief Fund	21.019
Disaster Grants	97.036

Dollar threshold used to distinguish between Type A and Type B programs: \$ 799,648

Auditee qualified as low-risk auditee?   x   yes      \_\_\_\_\_ no

**HOWARD COUNTY, MARYLAND  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)  
JUNE 30, 2020**

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***Section II – Financial Statement Findings***

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There were no audit findings required to be reported in relation to the financial statements for the year ended June 30, 2020.

HOWARD COUNTY, MARYLAND  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)  
JUNE 30, 2020

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***Section III – Findings and Questioned Costs for Federal Awards***

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There were no findings noted in relation to the single audit for the year ended June 30, 2020.