

**ANNE ARUNDEL COUNTY BOARD OF EDUCATION  
REPORT ON SINGLE AUDIT  
YEAR ENDED JUNE 30, 2022**



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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**

Members of the Board  
Education of Anne Arundel County  
Annapolis, 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, each major fund, and the aggregate remaining fund information of the Board of Education of Anne Arundel County (the Board), a component unit of Anne Arundel County, Maryland, as of and for the year ended June 30, 2022, and the related notes to the financial statements, and have issued our report thereon dated September 27, 2022.

**Report on Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the Board's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the 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.

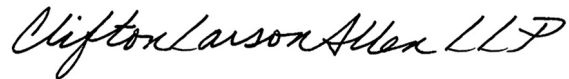
Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies 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 from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

***Purpose of this Report***

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



**CliftonLarsonAllen LLP**

Baltimore, Maryland  
September 27, 2022



**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**

Members of the Board of Education  
of Anne Arundel County  
Annapolis, Maryland

**Report on Compliance for Each Major Federal Program**

***Opinion on Each Major Federal Program***

We have audited the Board of Education of Anne Arundel County's (the Board) 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, 2022. The Board's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

In our opinion, the Board complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2022.

***Basis for Opinion on Each Major Federal Program***

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States; 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 Auditors' Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the Board and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the Board's compliance with the compliance requirements referred to above.

***Responsibilities of Management for Compliance***

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to the Board's federal programs.

### ***Auditors' Responsibilities for the Audit of Compliance***

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the Board's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the Board's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, we:

- exercise professional judgment and maintain professional skepticism throughout the audit.
- identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the Board's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- obtain an understanding of the Board's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the Board'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 Auditors' 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 as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the Board's basic financial statements. We have issued our report thereon, dated September 27, 2022, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the 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 basic 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**

Annapolis, Maryland  
December 20, 2022

**ANNE ARUNDEL COUNTY BOARD OF EDUCATION  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
JUNE 30, 2022**

Federal Grantor/Pass-Through Grantor/ Program or Cluster Title/ Grant Name	Federal Assistance Listing Number	Pass-Through Entity Identifying Number	Passed- through to Subrecipients	Federal Expenditures
<b>U.S. Department of Agriculture</b>				
Administered Through Maryland State Department of Education:				
Child Nutrition Cluster				
Department of Agriculture - School Lunch Program:				
Project No.: 2010 Food Distribution	10.555	None Provided	N/A	\$ 3,191,537
Department of Agriculture - School Breakfast Program				
Project No.: 7082-22 School Lunch	10.553	None Provided	N/A	3,004,171
Department of Agriculture - Summer Food Service Program				
Project No.: 7052-22 Summer Food Service Program	10.559	None Provided	N/A	<u>47,365,695</u>
Total Child Nutrition Cluster				<u>53,561,403</u>
Department of Agriculture - Child and Adult Care Food Program				
Project No.: 7053-22 Child and Adult Care Food Program	10.558	None Provided	N/A	802,938
Department of Agriculture - State Administrative Expense Funds				
Project No.: 2010 7090 Delivery Service Reimbursement	10.560	None Provided	N/A	<u>51,041</u>
Total U.S. Department of Agriculture				54,415,382
<b>U.S. Department of Defense</b>				
Direct Program:				
Promoting Student Achievement at Schools Impacted by Military Force Structure Changes				
Project No.: 3284 - DoDEA Grant	12.556	HE 1254-17-1-0042	N/A	554,436
Project No.: 3285 DoDEA Grant	12.556	HE1254-211-3002	N/A	67,284
Total Promoting Student Achievement at Schools Impacted by Military Force Structure Changes				<u>621,720</u>
Department of Defense Impact Aid	12.558	None Provided	N/A	821,661
Department of Defense Community Investment				
Project No.: 3185 Meade High School Renovation / Addition	12.600	HQ00052010012	N/A	<u>40,462,897</u>
Total U.S. Department of Defense				41,906,278
<b>U.S. Department of Treasury</b>				
Administered thru Maryland State Department of Education:				
State and Local Fiscal Recovery Funds				
COVID-19 - Project No.: 3785 ARP Trauma and Behavioral Health (FY21)	21.027	21176101	N/A	722,026
COVID-19 - Project No.: 3784 ARP Summer School (FY21)	21.027	21177701	N/A	1,349,715
COVID-19 - Project No.: 3783 ARP School Reopening (FY21)	21.027	21178101	N/A	722,026
COVID-19 - Project No.: 3765 Blue Print for MD's Future: Supplemental Instruction/Tutoring	21.027	21183701	N/A	1,238,703
COVID-19 - Project No.: 3801 ARP Summer School (FY22)	21.027	21187401	N/A	62,755
COVID-19 - Project No.: 6184 FY22 Transitional Supplemental Instruction	21.027	21187701	N/A	670,502
COVID-19 - Project No.: 3800 FY22 Transitional Supplemental Instruction	21.027	21190601	N/A	<u>588,276</u>
Total State and Local Fiscal Recovery Funds				<u>5,354,003</u>
Total U.S. Department of Treasury				<u>5,354,003</u>

See accompanying Notes to the Schedule.



**ANNE ARUNDEL COUNTY BOARD OF EDUCATION  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)  
JUNE 30, 2022**

Federal Grantor/Pass-Through Grantor/ Program or Cluster Title/ Grant Name	Federal Assistance Listing Number	Pass-Through Entity Identifying Number	Passed- through to Subrecipients	Federal Expenditures
<b>U.S. Department of Education</b>				
Administered thru Maryland State Department of Education:				
Title I, Part A of ESEA - Improving Basic Programs:				
Project No.: 1980/1981 Title I	84.010	221496-01	N/A	\$ 14,197,584
Project No.: 1987/1988 Title I	84.010	211117-01	N/A	512,961
Project No.: 1982/1983 Title I	84.010	200987-01	N/A	891,601
Project No.: 1985 FY20 CSI Schools Year 1 Intervention Grant	84.010	201765-02	N/A	38,444
Project No.: 1986 FY21 CSI Schools Year 2 Intervention Grant	84.010	211173-02	N/A	371,788
Project No.: 1989 Title I	84.010	190725-01	N/A	306,690
Project No.: 1995 FY22 CSI Schools Year 3 Intervention Grant	84.010	221628-01	N/A	101,209
Total Title I Grants to Local Educational Agencies				16,420,277
Special Education Cluster:				
Project No.: 3473 Spec Ed - Part B 611 - CCEIS (Current Year)	84.027	220196-03	N/A	317,851
Project No.: 3474 Special Education, Access, Equity, and Progress	84.027	211014-03	N/A	112,565
Project No.: 3475 PT CCEIS	84.027	210265-03	N/A	1,246,828
Project No.: 3479 Special Education, Secondary Transition	84.027	211014-02	N/A	55,260
Project No.: 3480 Spec Education, Community Service	84.027	210265-04	N/A	150
Project No.: 3481 Spec Ed - Part B 611 - Pass Through Parentally Placed	84.027	220196-02	N/A	84,988
Project No.: 3482 Spec Education- Part B 611 - SE Advisory Committee	84.027	220196-04	N/A	2,132
Project No.: 3484 Spec Ed - Part B 611 - LIR - Access, Equity, & Progress	84.027	201119-03	N/A	13,661
Project No.: 3487 Special Education - Secondary Transit	84.027	221176-02	N/A	2,270
Project No.: 3494 Spec Ed - Part B 611 - LIR - Early Childhood	84.027	201119-02	N/A	82,691
Project No.: 3488 Spec Ed - Part B 611 - Pass Through	84.027	210265-01	N/A	1,350,047
Project No.: 3496 Spec Ed - Part B 611 - Pass Through	84.027	220196-01	N/A	12,991,285
Project No.: 3499 Spec Ed - Part B 611 - Family Support	84.027	220196-05	N/A	20,000
COVID-19 - Project No.: 3530 ARP - Special Education, Passthrough	84.027X	221204-01	N/A	555,781
Project No.: 3588 Special Education Pass Through Private/Parochial	84.027	210265-02	N/A	49,320
Project No.: 3594 Infants and Toddlers	84-027	201826-01	N/A	164,080
Project No.: 3592 Infants and Toddlers - Part B 611	84-027	220158-01	N/A	212,183
Project No.: 3593 Special Education, Early Childhood	84.027	211014-01	N/A	66,722
Project No.: 3599 Spec Ed - Part B 611 - CCEIS	84.027	200700-03	N/A	364,500
Total Grants to States for Education of Children with Disabilities				17,692,313
Project No.: 3472 Spec Ed - Part B 619 - Pre School NP (Partially Placed)	84.173	220388-02	N/A	6,925
Project No.: 3477 Special Education, Preschool	84.173	210414-02	N/A	3,199
Project No.: 3495 Preschool	84.173	220388-01	N/A	432,683
Project No.: 3516 Infants and Toddlers	84.173	220459-02	N/A	7,594
Project No.: 3517 Infants and Toddlers	84.173	201866-04	N/A	1,608
Project No.: 3597 Infants and Toddlers	84.173	220459-01	N/A	9,000
COVID-19 - Project No.: 3533 Special Education Preschool Passthrough	84.173X	221374-01	N/A	137,252
COVID-19 - Project No.: 3534 Special Education Preschool Nonpublic	84.173X	221374-02	N/A	5,038
Total Special Education Preschool Grants				603,299
Total Special Education Cluster				18,295,612
Career and Technology Education				
Project No.: 5081 Career and Technology Perkins Voc Ed.	84.048	210937-01	N/A	85,427
Project No.: 5080 Career and Technology Perkins Voc Ed.	84.048	220984-01	N/A	606,119
Project No.: 5083/5087/5089 CTE Reserve	84.048	220839-01	N/A	10,058
Project No.: 5082 CTE Innovation	84.048	221692-01	N/A	12,579
Total Career and Technology Education				714,183

See accompanying Notes to the Schedule.

**ANNE ARUNDEL COUNTY BOARD OF EDUCATION  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)  
JUNE 30, 2022**

Federal Grantor/Pass-Through Grantor/ Program or Cluster Title/ Grant Name	Federal Assistance Listing Number	Pass-Through Entity Identifying Number	Passed- through to Subrecipients	Federal Expenditures
<b>U.S. Department of Education (Continued)</b>				
Pathways to STEM Apprenticeship				
Project No.: 5084 STEM Apprenticeship MD	84.051E	220547-01	N/A	\$ 37,921
Total Pathways to STEM Apprenticeship				<u>37,921</u>
Special Education - Grants for Infants and Families with Disabilities:				
Project No.: 3591 Infants and Toddlers	84.181	210256-01	N/A	423,653
Project No.: 3590 Infants and Toddlers	84.181	220143-01	N/A	386,596
COVID-19 - Project No.: 3536 ARP Infants and Toddlers	84.181X	221294-01	N/A	7,703
Total Special Education - Grants for Infants and Families with Disabilities				<u>817,952</u>
McKinney-Vento Homeless Assistance Act, Title VII, Subtitle B:				
Project No.: 2295 Homeless Education	84.196	211474-01	N/A	67,321
Project No.: 2293 Homeless Education	84.196	221586-01	N/A	54,311
Total McKinney-Vento Homeless Assistance Act, Title VII, Subtitle B				<u>121,632</u>
Education Stabilization Fund				
COVID-19 - Project No.: 2292 ARP-Homeless	84.425W	221571-01	N/A	16,216
COVID-19 - Project No.: 2296 Homeless Education	84.425W	221833-01	N/A	54,710
				<u>70,926</u>
COVID-19 - Project No.: 3773 GEER - AACPS Micro school - Innovative	84.425C	202013-01	N/A	483,865
COVID-19 - Project No.: 3774 GEER - Monarch	84.425C	202012-01	N/A	110,528
COVID-19 - Project No.: 3779 CARES/GEER	84.425C	201877-01	N/A	17,355
				<u>611,748</u>
COVID-19 - Project No.: 3772 ESSER - Reopening of Schools	84.425D	202046-01	N/A	850,385
COVID-19 - Project No.: 3780 GEER/MEER Broadband	84.425D	Non-MSDE grant	N/A	65,776
COVID-19 - Project No.: 3781 Elem and Secondary Sch Emergency Fund	84.425D	201781-01	N/A	4,762,308
COVID-19 - Project No.: 3782-3790 Elem and Secondary Sch Emergency	84.425D	20223601	N/A	12,628,752
				<u>18,307,221</u>
COVID-19 - Project No.: 3791-3798 Elem and Secondary Sch Emergency	84.425U	21195101	N/A	25,062,074
Total Education Stabilization Fund				<u>44,051,968</u>
Funding to Ensure Limited English Proficient Children meet Standards:				
Project No.: 2183 Title III, Language Instruction for LEP	84.365	200753-01	N/A	219,856
Project No.: 2184 Title III, Language Instruction for LEP	84.365A	210376-01	N/A	429,375
Project No.: 2185 Title III, Language Instruction for LEP	84.365	220681-01	N/A	1,530
Project No.: 2192 Title III, Language Instruction for LEP	84.365	200753-02	N/A	58,643
Total Funding to Ensure Limited English Proficient Children meet Standards				<u>709,404</u>

See accompanying Notes to the Schedule.

**ANNE ARUNDEL COUNTY BOARD OF EDUCATION  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)  
JUNE 30, 2022**

Federal Grantor/Pass-Through Grantor/ Program or Cluster Title/ Grant Name	Federal Assistance Number	Pass-Through Entity Identifying Number	Passed through to Subrecipients	Federal Expenditures
<b>U.S. Department of Education (Continued)</b>				
Improving Teacher and Principal Quality:				
Project No.: 0392 Title II, Improving Teacher Quality	84.367	201093-01	N/A	\$ 471,024
Project No.: 0393 Title II, Improving Teacher Quality	84.367	210782-01	N/A	1,434,066
Project No.: 0394 Title II, Improving Teacher Quality	84.367	221050-01	N/A	64,417
Total Improving Teacher and Principal Quality				<u>1,969,506</u>
Striving Readers				
Project No.: 6180 Striving Readers	84.371	201202-01	N/A	129,655
Total Striving Readers				<u>129,655</u>
Student Support and Academic Enrichment Program:				
Project No.: 3287 Title IV	84.424	201562-01	N/A	215,636
Project No.: 3288 Title IV	84.424	211383-01	N/A	330,858
Project No.: 3289 Title IV	84.424	191285	N/A	24,951
Project No.: 3290 Title IV	84.424	221532-01	N/A	654,490
Total Student Support and Academic Enrichment Program				<u>1,225,935</u>
Direct Program				
Unrestricted Federal Revenue, Title VIII of ESEA - Impact Aid	84.041	---	N/A	2,098,672
Total U.S. Department of Education				86,592,716
<b>U.S. Department of Health and Human Services</b>				
Direct Program				
Head Start Cluster				
Project No.: 1795 Head Start	93.600	03CH010431-01-00	N/A	177,338
Total Head Start Cluster				<u>177,338</u>
CCDF Cluster				
Project No.: 3560 Infants and Toddlers - Blueprint for MD's Future	93.575	220246-02	N/A	443,958
Total CCDF Cluster				<u>443,958</u>
Total U.S. Department of Health and Human Services				621,296
<b>Federal Emergency Management Agency (FEMA)</b>				
Administered thru Maryland Emergency Management Agency				
Federal Emergency Management Agency				
COVID-19 Disaster Grant - Public Assistance	97.036	None provided	N/A	323,101
COVID-19 Disaster - FEMA-4491-DR-MD	97.036	4491-DR-MD	N/A	13,521
Total Federal Emergency Management Agency				<u>336,622</u>
Total Federal Awards				<u>\$ 189,226,298</u>

See accompanying Notes to the Schedule.

**ANNE ARUNDEL COUNTY BOARD OF EDUCATION  
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
JUNE 30, 2022**

**NOTE 1 SINGLE AUDIT REPORTING ENTITY**

The accompanying schedule of expenditures of federal awards (the Schedule or SEFA) includes the federal award activity of the Board of Education of Anne Arundel County under programs of the federal government for the year ended June 30, 2022. 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).

**NOTE 2 BASIS OF ACCOUNTING**

Expenditures reported on the Schedule are reported on the accrual basis of accounting. 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. 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 3 RELATION TO BASIC FINANCIAL STATEMENTS AND FEDERAL FINANCIAL REPORTS**

Amounts reported in the accompanying SEFA agree with amounts reported in the Board's basic financial statements and the related federal financial reports submitted by the Board.

Total expenditures per the SEFA reconciles to the Board's basic financial statements as follows:

<b>Revenues per the Statements of Revenue, Expenditures, and Changes in Fund Balance</b>	
Federal - Food Service	\$ 54,415,382
Federal - General Fund	94,629,972
Federal - Capital Projects	40,462,897
Total per Basic Financial Statements	189,508,251
<b>Less:</b>	
FY22 Medicaid	(293,412)
Misc Adjustment	11,459
Total Expenditures per SEFA	\$ 189,226,298

**NOTE 4 INDIRECT COST RATE**

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

**ANNE ARUNDEL COUNTY BOARD OF EDUCATION  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
JUNE 30, 2022**

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

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**Financial Statements**

Type of auditors’ report issued: Unmodified

Internal control over financial reporting:

- Material weakness(es) identified? \_\_\_\_\_ yes        X   no
- Significant deficiency(ies) identified? \_\_\_\_\_ yes        X   none reported

Noncompliance material to financial statements noted? \_\_\_\_\_ yes        X   no

**Federal Grant Awards**

Internal control over major federal programs:

- Material weakness(es) identified? \_\_\_\_\_ yes        X   no
- Significant deficiency(ies) identified? \_\_\_\_\_ yes        X   none reported

Type of auditors’ report issued on compliance for major programs: Unmodified

Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)? \_\_\_\_\_yes        X  no

**Identification of major programs:**

<u><b>AL Number(s)</b></u>	<u><b>Name of Federal Program or Cluster</b></u>
10.553/555/559	Child Nutrition Cluster
21.027	Coronavirus State and Local Fiscal Recovery Funds
84.425C/84.425D/84.425U/84.425W	Elementary and Secondary School Emergency Relief
12.600	DoD Community Investment

Dollar threshold used to distinguish between type A and type B programs: \$3,000,000

Auditee qualified as low-risk auditee?   X  yes      \_\_\_\_\_no

ANNE ARUNDEL COUNTY BOARD OF EDUCATION  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
JUNE 30, 2022

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

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None

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***Section III – Findings and Questioned Costs – Major Federal Programs***

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None