

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



WEALTH ADVISORY | OUTSOURCING  
AUDIT, TAX, AND CONSULTING

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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.

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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.



**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  
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### **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.

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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.

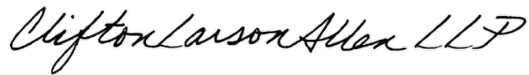
The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

**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

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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 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 |
|---|---------------------------|---|---------------------------------|----------------------------|
| <b>Equal Employment Opportunity Commission</b>  |                           |   |                                 |                            |
| Fair Employment Practices Agency Contracts  | 30.001                    | 45310019C0071                               | \$ -                            | \$ 49,600                  |
| <b>Total Equal Employment Opportunity Commission</b>  |                           |   | -                               | <b>49,600</b>              |
| <b>Environmental Protection Agency</b>  |                           |   |                                 |                            |
| <b>Pass-Through Maryland Department of the Environment</b>  |                           |   |                                 |                            |
| Dunloggin MD Stream Restoration   | 66.466                    | 16581                                       | -                               | 28,025                     |
| Chesapeake Bay Program - OSDS Tracking and Conversion   | 66.466                    | 16582                                       | -                               | 39,241                     |
| <b>Pass-Through National Fish &amp; Wildlife Foundation</b>   |                           |   |                                 |                            |
| Chesapeake Bay Program - Innovative Nutrient and Sediment Reduction   | 66.466                    | 0602.20.067589                              | -                               | 20,001                     |
| <b>Total Environmental Protection Agency</b>  |                           |   | -                               | <b>87,267</b>              |
| <b>U.S. Department of Agriculture</b>   |                           |   |                                 |                            |
| Emergency Watershed Protection Program  | 10.923                    | NRCS-ADS-093                                | -                               | 2,217,789                  |
| <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  | -                               | 962                        |
| <b>SNAP Cluster Total</b>   |                           |   | -                               | <b>962</b>                 |
| <b>Total U.S. Department of Agriculture</b>   |                           |   | -                               | <b>2,218,751</b>           |
| <b>U.S. Department of Health and Human Resources</b>  |                           |   |                                 |                            |
| <b>Pass-Through Maryland Department of Aging</b>  |                           |   |                                 |                            |
| <b>Aging Cluster</b>  |                           |   |                                 |                            |
| 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                     |
| <b>Total Special Program for Aging, Title III, Part C, Nutrition Services</b>                                     |                           |   | -                               | <b>764,473</b>             |
| Nutrition Services Incentive Program  | 93.053                    | 2001MDOANS                                  | -                               | 51,740                     |
| <b>Aging Cluster Total</b>  |                           |   | -                               | <b>1,146,115</b>           |
| 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                     |
| <b>Total National Family Caregiver Support, Title III, Part E</b>   |                           |   | -                               | <b>165,991</b>             |
| Medicare Enrollment Assistance Program - MIPPA  | 93.071                    | 1801MDMISH-01, 1801MDMIAA-01, 1801MDMIDR-01 | -                               | 4,698                      |
| State Health Insurance Assistance Program   | 93.324                    | 90SAPG0003-02-01                            | -                               | 24,002                     |
| <b>Medicaid Cluster</b>   |                           |   |                                 |                            |
| Medicaid Administrative Federal Financial Participation   | 93.778                    | APD-20-10                                   | -                               | 163,044                    |
| <b>Pass-Through Maryland Department of Human Resources and Howard County Department of Social Services</b>        |                           |   |                                 |                            |
| Medical Assistance Program  | 93.778                    | N/A   | -                               | 216                        |
| <b>Total Medical Assistance Program</b>   |                           |   | -                               | <b>163,260</b>             |
| <b>Pass-Through Maryland Department of Health and Howard County Health Department</b>                             |                           |   |                                 |                            |
| Medical Assistance Program  | 93.788                    | F756N/BH235SUP, BH256SOR, BH207SOR          | -                               | 186,713                    |
| <b>Medicaid Cluster Total</b>   |                           |   | -                               | <b>349,973</b>             |
| COVID-19 - Immunization Cooperative Agreements  | 93.268                    | MV614COV                                    | -                               | 209,895                    |
| <b>Pass-Through Maryland Department of Human Resources and Howard County Department of Social Services</b>        |                           |   |                                 |                            |
| Foster Care - Title IV-E  | 93.658                    | N/A   | -                               | 5,013                      |
| Child Support Enforcement Title IV-D  | 93.563                    | N/A   | -                               | 145,552                    |
| <b>Pass-Through Maryland Department of Human Resources Office of Victim Services</b>                              |                           |   |                                 |                            |
| Child Support warrants/summons and Enforcement  | 93.563                    | CSA/CRA-20-048, CSA/CRA-20-050              | -                               | 147,514                    |
| <b>Total Child Support Enforcement</b>  |                           |   | -                               | <b>293,066</b>             |
| <b>Pass-Through Maryland Family Network, Inc.</b>   |                           |   |                                 |                            |
| <b>CCDF Cluster</b>   |                           |   |                                 |                            |
| Child Care and Development Block Grant  | 93.575                    | G1901MDCCDF                                 | -                               | 130,258                    |
| <b>Pass-Through Maryland Department of Education</b>  |                           |   |                                 |                            |
| Promoting Positive Change   | 93.575                    | 210681                                      | -                               | 151,957                    |
| <b>CCDF Cluster Total</b>   |                           |   | -                               | <b>282,215</b>             |
| <b>Pass-Through Maryland Family Network</b>   |                           |   |                                 |                            |
| Preschool Professional Development Grant  | 93.434                    | 90TP0032                                    | -                               | 1,726                      |
| <b>Pass-Through Maryland Department of Education</b>  |                           |   |                                 |                            |
| Preschool Development Grant for Local Early Childhood Advisory Councils   | 93.434                    | 201804, 211398                              | -                               | 25,303                     |
| <b>Total Preschool Professional Development Grants</b>  |                           |   | -                               | <b>27,029</b>              |
| <b>Total Department of Health and Human Resources</b>   |                           |   | -                               | <b>2,536,827</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, 2021**

| Federal Program   | Assistance Listing Number | Contract/Grant ID Number   | Passed Through to Subrecipients | Total Federal Expenditures |
|---|---------------------------|--|---------------------------------|----------------------------|
| <b>U.S. Department of Homeland Security</b>   |                           |  |                                 |                            |
| 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                    |
| <b>Total Assistance to Fire Fighters</b>  |                           |  | -                               | 765,061                    |
| <b>Pass-Through Maryland Department of Health and Howard County Health Department</b>                                 |                           |  |                                 |                            |
| COVID-19 - FEMA Emergency Protective Measures   | 97.036                    | FE14COV  | -                               | 668,470                    |
| <b>Pass-Through Maryland Emergency Management Agency</b>  |                           |  |                                 |                            |
| Disaster Grants - Public Assistance (Presidentially Declared Disasters)   | 97.036                    | FEMA-4376-DR-MD  | -                               | 355,280                    |
| <b>Total Disaster Grants</b>  |                           |  | -                               | 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                    |
| <b>Total Department of Homeland Security</b>  |                           |  | -                               | 2,534,192                  |
| <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-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                  |
| <b>CDBG - Entitlement Grants Cluster Total</b>  |                           |  | 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                  |
| <b>Home Investment Partnership Program Total</b>  |                           |  | -                               | 2,148,476                  |
| Continuum of Care Program   | 14.267                    | MD0390L3B041801, MD0116L3B041912, MD0118L3B041912, MD0336L3B041903, MD0435L3B041900, MD0434D3B041900, MD0390L3B041902, MD0119L3B041912, MD0119L3B042013                | 848,204                         | 898,129                    |
| <b>Pass-Through Maryland Department of Housing and Community Development, Division of Neighborhood Revitalization</b> |                           |  |                                 |                            |
| 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                    |
| <b>Total Emergency Solutions Program</b>  |                           |  | 243,677                         | 307,505                    |
| <b>Total Department of Housing and Urban Development</b>  |                           |  | 3,395,136                       | 6,907,915                  |
| <b>Department of Justice</b>  |                           |  |                                 |                            |
| 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                     |
| <b>Pass-Through Governor's Office of Crime Control and Prevention</b>   |                           |  |                                 |                            |
| 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                    |
| <b>Total Edward Byrne Justice Assistance Grant Program</b>  |                           |  | -                               | 164,634                    |
| <b>Direct Funding</b>   |                           |  |                                 |                            |
| COVID-19 - Coronavirus Emergency Supplemental Funding Program-PPE   | 16.034                    | 2020-VD-BX-1171  | -                               | 126,360                    |
| <b>Pass-Through Governor's Office of Crime Control and Prevention</b>   |                           |  |                                 |                            |
| COVID-19 - Coronavirus Emergency Supplemental Funding   | 16.034                    | CESF-2020-0064, CESF-2020-0004   | -                               | 80,082                     |
| <b>Total Coronavirus Emergency Supplemental Funding</b>   |                           |  | -                               | 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                     |
| <b>Pass-Through National Children's Alliance</b>  |                           |  |                                 |                            |
| National Children's Alliance  | 16.758                    | ELLI-MD-TDVF21, ELLI-MD-SDTVF21  | -                               | 13,598                     |
| <b>Total Department of Justice</b>  |                           |  | -                               | 778,657                    |
| <b>U.S. Department of Labor</b>   |                           |  |                                 |                            |
| <b>Pass-Through State of Maryland Department of Labor, Licensing and Regulation</b>                                   |                           |  |                                 |                            |
| COVID-19 - National Dislocated Worker Grants  | 17.277                    | P16-MM-FY21-NDWG   | -                               | 27,545                     |
| <b>WIA/WIOA Cluster</b>   |                           |  |                                 |                            |
| 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                    |
| <b>Pass-Through Howard Community College</b>  |                           |  |                                 |                            |
| WIOA Adult Program - Ophthalmic Technician Assistance Grant   | 17.258                    | CP-PY19-0001   | -                               | 12,646                     |
| <b>Total WIOA Adult Program</b>   |                           |  | 290,781                         | 569,853                    |
| <b>WIA/WIOA Cluster Total</b>   |                           |  | 1,157,376                       | 2,496,335                  |
| <b>Total Department of Labor</b>  |                           |  | 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<br>Listing Number | Contract/Grant ID Number   | Passed Through<br>to Subrecipients | Total Federal<br>Expenditures |
|--|------------------------------|--|------------------------------------|-------------------------------|
| <b>Department of Transportation</b>  |                              |  |                                    |                               |
| <b>Highway Planning and Construction Cluster</b>   |                              |  |                                    |                               |
| <b>Pass-Through Baltimore Metropolitan Council</b><br>Unified Planning Work Program                                    | 20.505                       | N/A  | \$ -                               | \$ 194,928                    |
| <b>Pass-Through Maryland Department of Transportation/<br/>Maryland Transit Administration</b>                         |                              |  |                                    |                               |
| <b>Federal Transit Cluster</b>   |                              |  |                                    |                               |
| Assistance Program   | 20.507                       | HO05CMAQ2021   | -                                  | 130,507                       |
| COVID-19 - Assistance Program  | 20.507                       | HO05CARES2020  | -                                  | 1,630,700                     |
| <b>Federal Transit Cluster Total</b>   |                              |  | <u>-</u>                           | <u>1,761,207</u>              |
| <b>Highway Safety Cluster</b>  |                              |  |                                    |                               |
| State and Community Highway Safety Program -<br>Aggressive and Distracted Driving/Occupant Protection                  | 20.600                       | LE-HOWARD CO PD-2020-083, LE-HOWARD CO PD-2021-139<br>LE-HOWARD CO PD-2021-140 | -                                  | 30,336                        |
| National Priority Safety Program - Impaired Driving  | 20.616                       | LE-HOWARD CO PD-2020-089, LE-HOWARD CO PD-2021-138                             | -                                  | 27,043                        |
| <b>Highway Safety Cluster Total</b>  |                              |  | <u>-</u>                           | <u>57,379</u>                 |
| <b>Total Department of Transportation</b>  |                              |  | <u>-</u>                           | <u>2,013,514</u>              |
| <b>Department of Treasury</b>  |                              |  |                                    |                               |
| COVID-19 - Emergency Rental Assistance   | 21.023                       | ERA0213  | 3,563,411                          | 3,595,088                     |
| <b>Pass-Through Maryland Department of Health and<br/>Howard County Health Department</b>                              |                              |  |                                    |                               |
| COVID-19 - Coronavirus Relief fund   | 21.019                       | N/A  | -                                  | 5,776,695                     |
| <b>Pass-Through Maryland Department of Budget and Management</b>   |                              |  |                                    |                               |
| COVID-19 - Coronavirus Relief fund   | 21.019                       | N/A  | 6,573,245                          | 24,330,800                    |
| <b>Pass-Through Maryland Dept. of Housing &amp; Community Development,<br/>Division of Neighborhood Revitalization</b> |                              |  |                                    |                               |
| COVID-19 - Coronavirus Relief fund   | 21.019                       | MD-CRF-5   | 399,997                            | 399,997                       |
| <b>Total Coronavirus Relief Funds</b>  |                              |  | <u>6,973,242</u>                   | <u>30,507,492</u>             |
| <b>Pass-Through Maryland Department of Commerce</b>  |                              |  |                                    |                               |
| COVID-19 - American Rescue Plan Relief   | 21.027                       | N/A  | -                                  | 1,746,573                     |
| <b>Pass-Through Maryland Department of Labor</b>   |                              |  |                                    |                               |
| COVID-19 - ARP Relief Act Workforce Development  | 21.027                       | FY21-Relief Act-HoCo-MOD   | -                                  | 434                           |
| <b>Total Coronavirus State and Local Fiscal Recovery Funds</b>   |                              |  | <u>-</u>                           | <u>1,747,007</u>              |
| <b>Total Department of Treasury</b>  |                              |  | <u>10,536,653</u>                  | <u>35,849,587</u>             |
| <b>Total Federal Awards Expended</b>   |                              |  | <u>\$ 15,089,165</u>               | <u>\$ 55,500,190</u>          |

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**

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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 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***

| <b><u>Name of Federal Program or Cluster</u></b>             | <b><u>Federal ALN(s)</u></b> |
|--|------------------------------|
| 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**

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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, 2021.

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

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

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