

**BOARD OF EDUCATION OF  
FREDERICK COUNTY, MD**

**Single Audit Together with  
Reports of Independent Public Accountants**

**For the Year Ended June 30, 2017**



**SB & COMPANY, LLC**  
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**JUNE 30, 2017**

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## **REPORT OF INDEPENDENT PUBLIC ACCOUNTANTS**

Members of the Board of Education  
of Frederick County, Maryland  
Frederick County, Maryland

### **Report on the Financial Statements**

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Board of Education of Frederick County, Maryland (the Board), a component unit of Frederick County, Maryland, as of and for the year ended June 30, 2017, and the related notes to the financial statements, which collectively comprise the Board's basic financial statements.

#### ***Management's Responsibility for the Financial Statements***

The Board's management is responsible for the preparation and fair presentation of these basic financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

#### ***Auditor's Responsibility***

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with 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. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.



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We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

### ***Opinions***

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the Board, as of June 30, 2017, and the respective changes in financial position and, where applicable, cash flows thereof and the respective budgetary comparison for the general fund for the year then ended in accordance with accounting principles generally accepted in the United States of America.

### ***Other Matters***

#### ***Required Supplementary Information***

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis, Pension Schedules of Contributions and Proportionate Share of Net Pension Liability, Schedule of OPEB Funding Progress and Employer Contribution, Schedule of Investment Returns for Retiree Health Benefits Plan and Schedule of Changes in the Board's Net OPEB Liability and Related Ratios, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with evidence sufficient to express an opinion or provide any assurance.

#### ***Supplementary and Other Information***

Our audit was conducted for the purpose of forming opinions on the financial statements as a whole. The introductory, supplementary information for the school construction fund, food nutrition services fund, school activity fund, schedule of expenditures by type of school, schedule of cumulative expenditures, encumbrances and appropriations, statistical sections, and the Schedule of Expenditures of Federal Awards, as required by the Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) are presented for purposes of additional analysis, and are not a required part of the 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 financial statements.



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The supplementary information for the school construction fund, food nutrition services fund, school activity fund, schedule of expenditures by type of school, schedule of cumulative expenditures, encumbrances and appropriations, and the Schedule of Expenditures of Federal Awards, are the responsibility of management and were derived from and relates directly to the underlying accounting and other records used to prepare the 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 financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

The introductory section and statistical sections have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on them.

**Other Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have issued our report dated September 27, 2017, on our consideration of the Board's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Board's internal control over financial reporting and compliance.

Hunt Valley, Maryland  
September 27, 2017



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**REPORT OF INDEPENDENT PUBLIC ACCOUNTANTS 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 of Education  
of Frederick County, Maryland  
Frederick County, Maryland

**Report on the Financial Statements**

We have audited, in accordance with 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 Frederick County, Maryland (the Board) as of and for the year ended June 30, 2017, and the related notes to the financial statements, which collectively comprise the Board's basic financial statements, and have issued our report thereon dated September 27, 2017.

***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) 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 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 over financial reporting 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 financial reporting that might be material weaknesses or significant deficiencies.



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Given these limitations, during our audit we did not identify any deficiencies in internal control over financial reporting 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 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 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 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.

Hunt Valley, Maryland  
September 27, 2017



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**REPORT OF INDEPENDENT PUBLIC ACCOUNTANTS ON COMPLIANCE FOR  
EACH MAJOR FEDERAL PROGRAM AND REPORT ON INTERNAL CONTROL  
OVER COMPLIANCE IN ACCORDANCE WITH THE UNIFORM GUIDANCE**

Members of the Board of Education  
of Frederick County, Maryland  
Frederick County, Maryland

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

We have audited the Board of Education of Frederick County, Maryland's (the Board) compliance with the types of compliance requirements described in the U.S. Office of Management and Budget (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, 2017. The Board's major Federal program is identified in the summary of independent public accountant's results section of the accompanying schedule of findings and questioned costs.

***Management's Responsibility***

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its Federal programs.

***Auditor's Responsibility***

Our responsibility is to express an opinion on compliance for each of the Board'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 (CFR) 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 Board's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major Federal program. However, our audit does not provide a legal determination of the Board's compliance.



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

In our opinion, the Board 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, 2017.

### **Report on Internal Control over Compliance**

Management of the Board 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 Board's internal control over compliance with the types of requirements that could have a direct and material effect on each major Federal program as a basis for designing 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 Board'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.

Hunt Valley, Maryland  
December 11, 2017

**BOARD OF EDUCATION OF FREDERICK COUNTY, MD**

**Schedule of Expenditures of Federal Awards  
For the Year Ended June 30, 2017**

Federal Agency, Pass-through Entity, Federal Program/State Project	LEA Project Number	Federal CFDA Number	Pass-Through Entity Identifying Number	Federal Expenditures
<b>U. S. Department of Agriculture (USDA)</b>				
<u>Pass-through Maryland State Department of Education</u>				
Child Nutrition Cluster:				
School Breakfast Program (SBP)	N/A	10,553	Unknown	\$ 1,563,489
National School Lunch Program	N/A	10,555	Unknown	4,309,102
USDA Food Distribution Program	N/A	10,555	Unknown	774,453
Summer Food Service Program for Children (SFSP)	N/A	10,559	Unknown	50,685
Total Child Nutrition Cluster				<u>6,697,729</u>
Fresh Fruit and Vegetable Program (FFVP)	N/A	10,582	Unknown	81,107
Child and Adult Care Food Program (CACFP)	N/A	10,558	Unknown	84,477
<b>Total U.S. Department of Agriculture</b>				<u>6,863,313</u>
<b>U. S. Department of Education (ED)</b>				
<u>Direct Program</u>				
Impact Aid	N/A	84,041	N/A	9,584
FEMA	N/A	Unknown	N/A	255,334
<u>Pass-through Maryland State Department of Education</u>				
Title I, Part A Cluster				
Title I Grants to Local Educational Agencies	41516	84,010	165098-01	51,850
Title I Grants to Local Educational Agencies	41517	84,010	170920-01	4,170,873
Title I, 1003(a) Focus Grant	43017	84,010	171304-01	574,235
Total Title I, Part A Cluster				<u>4,796,958</u>
Special Education Cluster				
IDEA Part B (Partners for Success)	42417	84,027	170277-04	14,640
IDEA Part B (Partners for Success)	42416	84,027	164516-04	3,704
Special Education: Grants to States Part B	42516	84,027	164516-03	651
Special Education: Grants to States Part B	42517	84,027	170277-03	1,340
SFY 2016 One-Time Supplemental Grant (3-21)	43516	84,027	164517-01	21,983
SFY 2016 One-Time Supplemental Grant (3-K)	43616	84,027	164517-02	11,780
State Grants - B- 611 Pass+	43617	84,027	170277-06	28,509
State Grants - B- 611 Pass+	43717	84,027	170277-05	189
Special Education: Grants to States Part B	46717	84,027	170277-01	7,329,916
IDEA Part B (PPSS)	46617	84,027	170277-02	81,708
Special Education: Partners for Success/Transition	42616	84,027	164516-04	13,684
Special Education: Partners for Success/Transition	42617	84,027	170277-04	17,529
Local Priority Flexibility Grant	46316	84,027	164516-04	64,840
Local Priority Flexibility Grant	46317	84,027	170277-04	59,532
State Grants - State Priority - E- 2016 619 Supplemental	46816	84,173	164518-03	10,034
Special Education: Preschool Grants (IDEA Preschool)	46917	84,173	170106-01	129,322
Total Special Education Cluster				<u>7,789,361</u>
<u>Pass-through Frederick County Government</u>				
MD Infants and Toddlers	49817	84,027	Unknown	37,913
Total Special Education Cluster				<u>7,827,274</u>

The accompanying notes are an integral part of this schedule.

**BOARD OF EDUCATION OF FREDERICK COUNTY, MD**

**Schedule of Expenditures of Federal Awards  
For the Year Ended June 30, 2017**

<u>Federal Agency, Pass-through Entity, Federal Program/State Project</u>	<u>LEA Project Number</u>	<u>Federal CFDA Number</u>	<u>Pass-Through Entity Identifying Number</u>	<u>Federal Expenditures</u>
<b>U. S. Department of Education (ED) (continued)</b>				
<u>Pass-through Maryland State Department of Education (continued)</u>				
Career & Tech Education: Perkins Staff Development	47917	84.048	170526-01	265,111
Career & Tech Education: Academy of Health Professions	47817	84.048	170702-01	14,596
21st Century Community Learning Centers (FAST I)	40116	84.287	165296-01	173,214
21st Century Community Learning Centers (FAST I)	40117	84.287	171551-01	70,237
21st Century Community Learning Centers (FAST +)	40316	84.287	165295-01	122,696
21st Century Community Learning Centers (FAST +)	40317	84.287	170915-01	189,304
21st Century Community Learning Centers (pass-through Mt. Carmel)	40416	84.287	Unknown	4,920
21st Century Community Learning Centers (pass-through Mt. Carmel)	40417	84.287	Unknown	48,758
21st Century Community Learning Centers (FAST II)	40516	84.287	165613-01	223,960
21st Century Community Learning Centers (FAST II)	40517	84.287	171538-01	54,596
Maryland AP/IB Test Fee Reduction Program	41917	84.330	170937-01	588
Title III Part A English Language Acquisition	40615	84.365	154431-01	83,680
Title III Part A English Language Acquisition	40616	84.365	164299-01	159,217
Title III Part A English Language Acquisition	40617	84.365	170657-01	71,549
Title III GED Option Pilot for English Learners	41017	84.365	171133-01	5,211
English Language Acquisition: Formula Grants for Unaccompanied Children and Youth	40916	84.365	164273-01	3,491
Title III ESEA - Immigrant Portion	40816	84.365	164299-02	2,558
Title II Part A - Improving Teacher Quality	49516	84.367	165280-01	40,921
Title II Part A - Improving Teacher Quality	49517	84.367	170975-01	800,670
Title IIA - PreK-2 Symposia	42017	84.367	171542-01	216
Healthy Hunger Free Kids Act Training	46017	10.560	170296-01	10,061
Champions for Change: Team Nutrition Competitive Grant	46116	10.574	164245-01	2,182
Child Nutrition Discretionary Grants Limited Availability	46217	10.579	171192-01	17,198
Total passed through Maryland State Department of Education and Frederick County Government				14,989,166
<b>Total U.S. Department of Education</b>				15,254,084
<b>National Oceanic Atmospheric Administration - Bay Watershed Education and Training</b>				
<u>Pass-through Hood College</u>				
Project STEM: Schoolyard Thermal Evaluation and Mitigation	48517	11.457	Unknown	691
<b>TOTAL FEDERAL EXPENDITURES</b>				\$ 22,118,088

The accompanying notes are an integral part of this schedule.

# BOARD OF EDUCATION OF FREDERICK COUNTY, MD

## Notes to the Expenditures of Federal Awards For the Year Ended June 30, 2017

### 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

#### Basis of Accounting

All Federal grant operations of the Board are included in the scope of Title 2 U.S. Code of Federal Regulations part 200, *Uniform Administration Requirement, Cost Principles, and Audit Requirements for Federal Awards* (the Single Audit). The Single Audit was performed in accordance with the provisions of the OMB Compliance Supplement (the Compliance Supplement). Compliance testing of all requirements, as described in the Compliance Supplement, was performed for the major grant program noted below. The programs on the Schedule of Expenditures of Federal awards represent all Federal award programs with fiscal year 2017, cash or non-cash expenditure activities. For single audit testing, we tested to ensure coverage of at least 20% of federally granted funds. Actual coverage was 21.7%.

Expenditures reported on the Schedule of Expenditures of Federal Awards are reported on the accrual basis of accounting. Such expenditures are recognized following, as applicable, either the cost principles in OMB Circular A-122, *Cost Principles for Non-Profit Organizations*, or the cost principles contained in Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, wherein certain types of expenditures are not allowable or are limited as to reimbursement. The Board has elected not to use the 10-percent de minimis indirect cost rate as allowed under the Uniform Guidance.

<u>Major Program</u>	<u>CFDA Number</u>	<u>Federal Expenditures</u>
Title I, Part A Cluster	84.010	\$ 4,796,958

### 2. BASIS OF PRESENTATION

The Schedule of Expenditures of Federal Awards has been prepared on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America.

The non-cash expenditures of \$5,083,555 of which \$774,453 was reported under CFDA no. 10.555, USDA Food Distribution Program. These non-cash expenditures represent the value of food commodities distributed in fiscal year 2017, as calculated using the U.S. Department of Agriculture, Food and Nutrition Commodity Price List in effect as of July 1, 2016.

**BOARD OF EDUCATION OF FREDERICK COUNTY, MD**

**Notes to the Expenditures of Federal Awards  
For the Year Ended June 30, 2017**

**3. RELATION TO THE BASIC FINANCIAL STATEMENTS**

Total expenditures per the Schedule of Expenditures of Federal Awards reconcile to the Board's

Revenues per the Statement of Revenues, Expenditures and Changes  
in Fund Balances (Net Assets)

Federal - General Funds (includes Impact Aid)	\$ 16,586,125
Federal - Food Service	<u>6,863,313</u>
Total per Financial Statements	23,449,438
Plus: FEMA funding included on SEFA	255,334
Less: Medical Assistance payments not recorded on SEFA	<u>1,586,684</u>
<b>Total expenditures per Schedule of Expenditures of Federal Awards</b>	<b><u><u>\$ 22,118,088</u></u></b>

**BOARD OF EDUCATION OF FREDERICK COUNTY, MD**

**Schedule of Findings and Questioned Costs  
For the Year Ended June 30, 2017**

**Section I- Summary of Independent Public Accountants' Results**

**Financial Statements**

Type of Independent Public Accountants' Report Issued	Unmodified
Internal control over financial reporting:	
Material weakness (es) identified?	No
Significant deficiency(ies) identified?	None Reported
Noncompliance material to the financial statements noted?	No

**Federal Awards**

Type of Independent Public Accountants' Report issued on compliance for major program	Unmodified
Internal control over major programs:	
Material weakness (es) identified?	No
Significant deficiency(ies) identified?	None Reported
Any audit findings disclosed that are required to be reported in accordance with the Uniform Guidance	No

**Identification of Major Program:**

<b>Major Program</b>	<b>CFDA Number</b>	<b>Federal Expenditures</b>
Title I, Part A, Cluster	84.010	\$ 4,796,958
Threshold for distinguishing between Type A and B programs		\$ 750,000
Auditee qualified as low risk auditee?		Yes

**BOARD OF EDUCATION OF FREDERICK COUNTY, MD**

**Schedule of Findings and Questioned Costs  
For the Year Ended June 30, 2017**

**Section II –Financial Statement Findings**

None noted.

**Section III –Federal Award Findings**

None noted.

**BOARD OF EDUCATION OF FREDERICK COUNTY, MD**

**Schedule of Prior Year Audit Findings  
For the Year Ended June 30, 2017**

There were no prior year findings in the June 30, 2016, single audit report.