

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

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

For the Year Ended June 30, 2018



S B & COMPANY, LLC
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JUNE 30, 2018

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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, 2018, 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, 2018, 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 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 26, 2018, 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 26, 2018



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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, 2018, 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 26, 2018.

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 26, 2018

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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, 2018. 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, 2018.

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
September 26, 2018

BOARD OF EDUCATION OF FREDERICK COUNTY, MD

Schedule of Expenditures of Federal Awards For the Year Ended June 30, 2018

Federal Agency, Pass-through Entity, Federal Program/State Project	LEA Project Number	Federal CFDA Number	Pass-Through Entity Identifying Number	Federal Expenditures
U. S. Department of Agriculture (USDA)				
<u>Pass-through Maryland State Department of Education</u>				
Child Nutrition Cluster:				
School Breakfast Program (SBP)	N/A	10.553	Unknown	\$ 1,650,545
National School Lunch Program	N/A	10.555	Unknown	4,400,491
USDA Food Distribution Program	N/A	10.555	Unknown	782,475
Summer Food Service Program for Children (SFSP)	N/A	10.559	Unknown	81,580
Total Child Nutrition Cluster				6,915,091
Fresh Fruit and Vegetable Program (FFVP)	N/A	10.582	Unknown	47,946
Child and Adult Care Food Program (CACFP)	N/A	10.558	Unknown	94,499
Total U.S. Department of Agriculture (USDA)				7,057,536
U. S. Department of Education (ED)				
<u>Direct Program</u>				
Impact Aid	N/A	84.041	N/A	40,582
<u>Pass-through Maryland State Department of Education</u>				
Title I, Part A Cluster:				
Title I, Part A - Grant to Local School System	41517	84.010	170920-01	172,708
Title I, Part A - Grant to Local School System	41518	84.010	180718-01	4,466,758
Title I, Part A - 1003(a) Focus Schools	43017	84.010	171304-01	25,765
Title I, Part A - 1003(a) Focus Schools	43018	84.010	181296-01	573,417
Total Title I, Part A Cluster				5,238,648
Special Education Cluster:				
IDEA Part B - Local Priority Flexibility, Family Partnerships	42417	84.027A	170277-04	1,302
IDEA Part B - Special Education Citizens Advisory Committee	42517	84.027A	170277-03	1,160
IDEA Part B - Local Priority Flexibility, Secondary Transition	42617	84.027A	170277-04	1,643
IDEA Part B - Early Childhood Connections (ECC 3-K)	43617	84.027A	170277-06	17,329
IDEA Part B - Local Priority Flexibility, Evidence Based Instructional Practices	46317	84.027A	170277-04	43,458
IDEA Part B - Local Priority Flexibility, Sensory Supports and Narrowing Achievement Gaps	46318	84.027A	180338-04	61,577
IDEA Part B - 611 Pass-through Parentally Placed Private School Students (PPSS)	46617	84.027A	170277-02/180952-02	675
IDEA Part B - 611 Pass-through - Assistance for Education of Children with Disabilities	46717	84.027A	180952-01	28,989
IDEA Part B - 611 Pass-through - Assistance for Education of Children with Disabilities	46718	84.027A	180338-01	7,424,962
IDEA Part B - Local Priority Flexibility, Family Partnerships	42418	84.027A	180338-06	12,219
IDEA Part B - Special Education Citizens Advisory Committee	42518	84.027A	180338-03	400
IDEA Part B - Local Priority Flexibility, Secondary Transition	42618	84.027A	180338-07	19,301
IDEA Part B - Professional Learning Institute	43718	84.027A	180338-05	5
IDEA Part B - 611 Pass-through Parentally Placed Private School Students (PPSS)	46618	84.027A	180338-02	78,210
IDEA Part B - 619 Preschool Parentally Placed Private School Students (PPSS)	42317	84.173A	170106-02	1,348
IDEA Part B - 619 Preschool Pass-through Placed Private School Students (PPSS)	42318	84.173A	180337-02	669
IDEA Part B - 619 Preschool Pass-through	46917	84.173A	170106-01	2,369
IDEA Part B - 619 Preschool Pass-through	46918	84.173A	180337-01	131,056
<u>Pass-through Frederick County Government</u>				
MD Infants and Toddlers	49818	84.027A	Unknown	35,122
Total Special Education Cluster				7,861,794

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, 2018**

Federal Agency, Pass-through Entity, Federal Program/State Project	LEA Project Number	Federal CFDA Number	Pass-Through Entity Identifying Number	Federal Expenditures
U. S. Department of Education (ED) (continued)				
<u>Pass-through Maryland State Department of Education</u>				
Career & Technology Education Reserve Fund	47818	84.048	180875-01	\$ 21,998
Career & Technology Education Local Perkins Plan for Program Improvement	47918	84.048	180627-01	281,062
21st Century Community Learning Centers (FAST I)	40117	84.287	171551-01	180,223
21st Century Community Learning Centers (FAST I)	40118	84.287	181384-01	49,335
21st Century Community Learning Centers (FAST +)	40317	84.287	170915-01	75,757
21st Century Community Learning Centers (FAST +)	40318	84.287	181201-01	132,298
21st Century Community Learning Center (pass-through Mt. Carmel)	40418	84.287	Unknown	62,366
21st Century Community Learning Centers (FAST II)	40517	84.287	171538-01	220,443
21st Century Community Learning Centers (FAST I) Carryover	45718	84.287	181335-01	9,414
Title III Part A - English Language Acquisition (LEP)	40617	84.365A	170657-01	144,335
Title III Part A - English Language Acquisition (LEP)	40618	84.365A	180416-01	9,622
Title III GED Option Pilot for English Learners	41017	84.365A	171133-01	135
Title III Part A - English Language Acquisition (Immigrant)	40816	84.365A	164299-02	2,397
Title II, Part A - Improving Teacher Quality, PreK-2 Symposium	42017	84.367	171542-01	1,050
Title II, Part A - Improving Teacher Quality, PreK-2 Symposium	42018	84.367	190490-01	469
Title II, Part A - Improving Teacher Quality, Supplemental	49118	84.367	171622-01	9,660
Title II, Part A - Improving Teacher Quality	49518	84.367	181261-01	357,149
Title II Part A - Improving Teacher Quality	49517	84.367	170975-01	44,481
Ready for Kindergarten (R4K) Early Childhood Supplemental	45918	84.368A	181632-01	18,644
Title IV, Part A - Student Support and Academic Enrichment (SSAE)	42818	84.424A	181119-01	74,110
McKinney-Vento Education For Homeless Children And Youth	42218	84.196A	181350-01	4,321
Open Educational Resource Grant - Statewide Longitudinal Data Systems (SLDS)	49018	84.372	180697-01	1,080
Pre-Kindergarten Expansion Grant	48818	84.419B	180666-01	124,848
Professional Standards for School Nutrition Employees	46018	10.547	180444-01	13,377
Total Pass-through Maryland State Department of Education and Frederick County Government				14,939,016
Total U.S. Department of Education				14,979,598
National Oceanic Atmospheric Administration - Bay Watershed Education and Training				
<u>Pass-through Hood College</u>				
Project STEM: Schoolyard Thermal Evaluation and Mitigation	48517	11.457	Unknown	1,758
TOTAL FEDERAL EXPENDITURES				\$ 22,038,892

The accompanying notes are an integral part of this schedule.

BOARD OF EDUCATION OF FREDERICK COUNTY, MD

Notes to the Schedule of Expenditures of Federal Awards For the Year Ended June 30, 2018

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 Administrative Requirements, 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 2018, 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 35.7%.

Expenditures reported on the Schedule of Expenditures of Federal Awards 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>
Special Education Cluster	84.027A, 84.173	\$ 7,861,794

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 \$5,182,966 of which \$782,475, was reported under CFDA No. 10.555, USDA Food Distribution Program and \$4,400,491 was reported under CFDA No. 10.555, National School Lunch Program. These non-cash expenditures represent the value of food commodities distributed in fiscal year 2018, 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 Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2018**

3. RECONCILIATION 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)	\$ 16,494,884
Federal - Food Service	<u>7,057,536</u>
Total per Financial Statements	<u>23,552,420</u>
Less: Medical Assistance payments not recorded on SEFA	<u>1,513,528</u>
Total expenditures per Schedule of Expenditures of Federal Awards	<u><u>\$ 22,038,892</u></u>

BOARD OF EDUCATION OF FREDERICK COUNTY, MD

**Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2018**

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:

Major Program	CFDA Number	Federal Expenditures
Special Education Cluster	84.027A, 84.173	\$ 7,861,794
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, 2018**

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, 2018**

There were no prior year findings in the June 30, 2017, single audit report.