

PRINCE GEORGE'S COUNTY PUBLIC SCHOOLS
REPORT ON SINGLE AUDIT
YEAR ENDED JUNE 30, 2020



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INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

Members of the Board of Education of
Prince George's County, Maryland
Upper Marlboro, Maryland

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Prince George's County Public Schools (the School System), as of and for the year June 30, 2020, and the related notes to the financial statements, which collectively comprise the School System's basic financial statements, and have issued our report thereon dated September 30, 2020.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the School System'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 School System's internal control. Accordingly, we do not express an opinion on the effectiveness of the School System's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Members of the Board of Education of
Prince George's County, Maryland

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the School System's financial statements are free of 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 School System'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 School System's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



CliftonLarsonAllen LLP

Baltimore, Maryland
February 9, 2021



**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR
FEDERAL PROGRAM, REPORT ON INTERNAL CONTROL OVER COMPLIANCE,
AND REPORT ON THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
REQUIRED BY THE UNIFORM GUIDANCE**

Members of the Board of Education of
Prince George's County, Maryland
Upper Marlboro, Maryland

Report on Compliance for Each Major Federal Program

We have audited the Prince George's County Public Schools' (the School System) 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 School System's major federal programs for the year ended June 30, 2020. The School System's major federal programs are identified in the summary of auditors' 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.

Auditors' Responsibility

Our responsibility is to express an opinion on compliance for each of the School System'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 School System'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 School System's compliance.

Opinion on Each Major Federal Program

In our opinion, the School System complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2020.

Report on Internal Control Over Compliance

Management of the School System 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 School System'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 School System'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 a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the 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.

Members of the Board of Education of
Prince George's County, Maryland

Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the School System as of and for the year ended June 30, 2020, and the related notes to the financial statements, which collectively comprise the School System's basic financial statements. We issued our report thereon dated September 30, 2020, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the basic financial statements as a whole.



CliftonLarsonAllen LLP

Baltimore, Maryland
February 9, 2021, except for the Schedule of
Expenditures of Federal Awards which is dated September 30, 2020

**PRINCE GEORGE'S COUNTY PUBLIC SCHOOLS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED JUNE 30, 2020**

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Federal CFDA Number	Pass-Through Entity Identifying Number/ Grant Award Number	Passed Through to Subrecipients	Federal Expenditures
U.S. Department of Education				
Direct Programs:				
PL-384 Federal Impact Aid	84.041	N/A	\$ -	\$ 63,494
Pass-through Programs From Maryland State Department of Education:				
Special Education (cluster):				
SPED Imperative: Access, Equity and Progress	84.027	18159601	-	18,893
SPED Family Partnerships Grant	84.027	19034305	-	180
SPED Family Partnerships Grant	84.027	20027405	-	5,499
Professional Learning Institute Grant	84.027	20027406	-	3,161
2019 LAFF SE Citizens Advisory Committee	84.027	19034304	-	753
2020 LAFF Part B 611 Pass-through	84.027	20027401	-	21,852,156
2020 LAFF Part B 611 Pass-through PPPSS	84.027	20027402	-	113,981
2020 LAFF Part B 611 Pass-through CEIS	84.027	20027403	-	2,755,437
2018 LAFF Part B 611 Pass-through PPPSS	84.027	18043702	-	537
2018 LAFF Part B 611 Pass-through CEIS	84.027	18043703	-	59,373
2019 LAFF Part B 611 Pass-through PPPSS	84.027	19034302	-	71,164
2019 LAFF Part B 611 Pass-through CEIS	84.027	19034303	-	1,141,121
2020 CLIG Part B 611 Discretionary Grant	84.027	20037001	-	408,387
2019 CLIG Part B 611 Discretionary Grant	84.027	19011001	-	54,920
2020 SPED LIR- Early Childhood	84.027	20110506	-	98,056
2019 SPED LIR- Early Childhood	84.027	19034306	-	43,101
2020 SPED LIR- Secondary Transition Grant	84.027	20110507	-	38,487
2019 SPED LIR- Secondary Transition Grant	84.027	19034307	-	147,234
2020 SPED LIR-Access, Equity, and Progress Grant	84.027	20110508	-	38,417
2019 SPED LIR-Access, Equity, and Progress Grant	84.027	19034308	-	83,197
SPED Early Childhood	84.173	18138601	-	2,579
2020 CLIG Part B 619 Discretionary	84.173	20043801	-	9,000
2019 CLIG Part B 619 Discretionary	84.173	19015601	-	1,657
2020 CLIG Part B 619 Extended Option	84.173	20043802	-	33,720
2019 CLIG Part B 619 Extended Option	84.173	19015602	-	8,032
2020 LAFF Part B 619 Preschool CEIS	84.173	20028601	-	520,191
2020 LAFF Part B 619 Preschool CEIS	84.173	20028602	-	3,080
2020 LAFF Part B 619 Preschool CEIS	84.173	20028603	-	92,342
2018 LAFF Part B 619 Preschool CEIS	84.173	18043603	-	862
2020 Infants & Toddlers -Medical Assistance	84.173	NA	-	416,860
2019 Infants & Toddlers -Medical Assistance	84.173	N/A	-	28,757
Total IDEA Cluster			-	28,051,134
Infants & Toddlers -State Priority 2020 CLIG Part C	84.181	20046401	-	880,499
Infants & Toddlers -State Priority 2019 CLIG Part C	84.181	19016401	-	230,531
CLIG PLO Conference	84.181	20046402	-	1,434
			-	1,112,464
Title I Part A - FY 18	84.010	18069801	-	997,289
Title I Part A - FY 19	84.010	19062101	-	8,046,474
Title I Part A - FY 20	84.010	201015	-	30,599,483
Title I CSI School- FY19	84.010	19172501	-	272,233
Title I CSI Grant	84.010	19172502	-	1,165,831
Subtotal Title I, Part A			-	41,081,310
Career and Technical Education				
Career and Technology Education-Title IC Program Improvement	84.048	20155201	-	723,101
Career and Technology Education-Title IC Program Improvement	84.048	19112801	-	153,527
Subtotal Career and Technical Education			-	876,628
Safe and Drug-Free Schools and Communities_National Programs	84.184	S184X190037	-	72,978

**PRINCE GEORGE'S COUNTY PUBLIC SCHOOLS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED JUNE 30, 2020**

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Federal CFDA Number	Pass-Through Entity Identifying Number	Passed Through to Subrecipients	Federal Expenditures
Education for Homeless Children and Youth Cluster				
Educating Homeless Children & Youth Program	84.196	20141301	\$ -	\$ 21,973
Educating Homeless Children & Youth Program	84.196	19114101	-	53,508
Subtotal Education for Homeless Children and Youth Cluster			-	75,481
Javits Gifted and Talented Students Education	84.206	N/A	-	23,700
Education Research, Development and Dissemination	84.305A	MOU	-	5,226
Education Research, Development and Dissemination	84.305A	R305A170411	-	117,517
Education Research, Development and Dissemination	84.305A	R305A170411	-	8,757
			-	131,500
FY 20 Title III-English Language Acquisition	84.365	20074202	-	133,643
FY 18 Title III-English Language Acquisition	84.365	18041302	-	11,191
FY 19 Title III-English Language Acquisition	84.365	19037102	-	268,680
FY 17 Title III-English Language Acquisition	84.365	20074201	-	2,159,664
FY 18 Title III-English Language Acquisition	84.365	18041301	-	172,237
FY 19 Title III-English Language Acquisition	84.365	19037101	-	660,056
			-	3,405,471
FY 20 Improving Teacher Quality-Title II	84.367	20107801	-	1,010,093
FY 18 Improving Teacher Quality-Title II	84.367	18125101	-	509,419
FY 19 Improving Teacher Quality-Title II	84.367	19137001	-	2,696,534
FY20 Title IIA- Supporting Effective Instruction	84.367	20107401	-	13,725
Title II Supplement	84.367	19173601	-	2,344
Subtotal Improving Teacher Quality			-	4,232,115
Disaster Recovery Assistance for Education	84.938	19116901	-	4,781
Student Support & Academic Enrichment Grants	84.424A	18112601	-	91,414
Student Support & Academic Enrichment Grants	84.424A	18112601	-	95,440
Student Support & Academic Enrichment Grants	84.424A	19128301	-	1,181,574
Subtotal Student Support & Academic Enrichment Grants			-	1,368,428
Education Stabilization Fund	84.425D	20178801	-	2,385,706
Great Teachers, Great Leaders, Great Schools	84.374A	U374A170024	-	7,756,669
Striving Readers Comprehensive Literacy	84.371	20124301	-	93,550
Striving Readers Comprehensive Literacy	84.371	18174801	-	22,353
Striving Readers Comprehensive Literacy	84.371	191075	-	289,205
Striving Readers Comprehensive Literacy	84.371	20096501	-	3,647
Striving Readers Comprehensive Literacy	84.371	20154201	-	700
Subtotal Striving Readers Comprehensive Literacy			-	409,455
Total U.S. Department of Education			-	91,051,314
Pass-through Programs From Maryland State				
Department of Education				
Child Nutrition Cluster:				
National School Lunch Program	10.555	N/A	-	3,792,575
School Breakfast Program	10.553	N/A	-	10,625,887
National School Lunch Program	10.555	N/A	-	26,635,227
Summer Food Service	10.559	N/A	-	4,150,073
Total Child Nutrition Cluster			-	45,203,762
Child & Adult Care Food Program	10.558	N/A	-	3,759,746
Fresh Fruits & Vegetables	10.582	N/A	-	811,909
Team Nutrition Training Grant	10.574	19118601	-	587
Child Nutrition Discretionary Grants Limited Availability	10.579	18140101	-	45,348
Total U.S. Department of Agriculture			-	49,821,352

**PRINCE GEORGE'S COUNTY PUBLIC SCHOOLS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED JUNE 30, 2020**

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Federal CFDA Number	Pass-Through Entity Identifying Number	Passed Through to Subrecipients	Federal Expenditures
U.S. Department of Labor				
Pass-through Programs From Maryland State Department of Education Youth Career Connect	17.274	YC-25418-14-60-A-24	\$ -	\$ 20,416
National Aeronautics and Space Administration				
NASA ESPSI	43.008	NNX14AQ80G	-	169,202
U.S. Department of Defense				
Direct Programs: JROTC	12.900	N/A	-	1,464,182
Total Expenditures of Federal Awards			<u>\$ -</u>	<u>\$ 142,526,466</u>

**PRINCE GEORGE'S COUNTY PUBLIC SCHOOLS
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
JUNE 30, 2020**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Reporting Entity

The accompanying schedule of expenditures of federal awards (the Schedule) presents the activity of all federal award programs of the Prince George's County Public Schools (the School System) for the year ended June 30, 2020.

Basis of Accounting

The accompanying Schedule includes all Federal grants to the School System that had activity during the fiscal year ended June 30, 2020. The Schedule was prepared on the modified accrual basis of accounting. The information in this schedule is presented in accordance with Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*.

NOTE 2 RELATION TO THE BASIC FINANCIAL STATEMENTS AND FEDERAL FINANCIAL REPORTS

Total expenditures per the Schedule reconciles to the School System's basic financial statements as follows:

Federal Revenues per the Statements of Revenues, Expenditures and Changes in Net Position

Federal - General Funds	\$ 93,659,067
Federal - Special Revenue	46,279,367
Federal - Donated	<u>3,792,575</u>
Total Per Financial Statements	<u><u>\$ 143,731,009</u></u>
Expenditures of Federal Awards	\$ 142,526,466
Federal Revenues Included in the Basic Financial Statements that are not Required to be Included in the Schedule:	
Medicaid Funds	1,883,827
Revenues not Included on the Schedule	<u>(679,284)</u>
Total Per Financial Statements	<u><u>\$ 143,731,009</u></u>

NOTE 4 SUBRECIPIENTS

There were no awards provided to subrecipients for the year ended June 30, 2020.

NOTE 5 INDIRECT COSTS

The School System did not elect to use the 10% de Minimis cost rate for indirect costs.

**PRINCE GEORGE'S COUNTY PUBLIC SCHOOLS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED JUNE 30, 2020**

I. Summary of Independent Auditors' Results

Financial Statements

Type of auditors' report issued: Unmodified

Internal control over financial reporting:

Material weakness(es) identified?	_____	Yes	_____ <u>X</u> _____	No
Significant deficiency(ies) identified that are not considered to be material weaknesses	_____	Yes	_____ <u>X</u> _____	None reported
Noncompliance material to financial statements noted?	_____	Yes	_____ <u>X</u> _____	No

Federal Awards

Internal control over major programs:

Material weakness(es) identified?	_____	Yes	_____ <u>X</u> _____	No
Significant deficiency(ies) identified that are not considered to be material weaknesses	_____	Yes	_____ <u>X</u> _____	None reported

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

Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)?	_____	Yes	_____ <u>X</u> _____	No
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Identification of Major Programs	CFDA Number(s)
<u>Name of Federal Program or Cluster</u>	<u>CFDA Number(s)</u>
Child Nutrition Cluster	10.CNC
Child and Adult Care Food Program	10.558
Special Education Cluster (IDEA)	84.IDEA
Education Stabilization Fund	84.425

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

Auditee qualified as low-risk auditee?	_____ <u>X</u> _____	Yes	_____	No
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**PRINCE GEORGE'S COUNTY PUBLIC SCHOOLS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED JUNE 30, 2020**

II. Financial Statement Findings

There were no audit findings required to be reported in accordance with *Government Auditing Standards*.

III. Federal Award Findings and Questioned Costs

There were no audit findings required to be reported related to federal awards.