

CALVERT COUNTY, MARYLAND

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

For the Year Ended June 30, 2021



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JUNE 30, 2021

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REPORT OF INDEPENDENT PUBLIC ACCOUNTANTS

To the County Commissioners of Calvert County, Maryland
Prince Frederick, Maryland

Report on the Financial Statements

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 Commissioners of Calvert 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.

Management's Responsibility for the Financial Statements

The County's management is responsible for the preparation and fair presentation of these 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 did not audit the financial statements of the Board of Education of Calvert County, Maryland. Those financial statements were audited by other auditors whose reports thereon have been furnished to us, and our opinion, insofar as it relates to the amounts included for those entities, are based on the reports of the other auditors. 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, based on our audit and the reports of the other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position 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 June 30, 2021, and the respective changes in financial position and, where applicable, cash flows, and the respective budget and actual statements for the general fund thereof 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, the schedules of changes in County's net pension liability and related ratios, the schedules of County contributions, and schedules of investment returns for the Volunteer Fire and Rescue Pension fund, Sheriff's Department Pension Plan and Employees Retirement Plan, the schedules of changes in the County's net OPEB liability and related ratios, County contributions, and investment returns for the Other Post-Employment Benefits Plan 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 sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. The introductory section, statistical sections and the combining and individual nonmajor funds and other schedules are presented for purposes of additional analysis and are not a required part of the basic financial statements.



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The accompanying combining and individual nonmajor funds and other schedules are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the accompanying combining and individual nonmajor funds and other schedules are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

The introductory 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 it.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated January 27, 2022, on our consideration of the County'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 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 County's internal control over financial reporting and compliance.

Owings Mills, MD
January 27, 2022

A handwritten signature in black ink that reads "SB & Company, LLC".



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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***

To the County Commissioners of Calvert County, Maryland
Prince Frederick, Maryland

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, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the County Commissioners of Calvert 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 January 27, 2022. Our report includes a reference to other auditors who audited the financial statements of the Board of Education of Calvert County, Maryland, 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 control over financial reporting or compliance and other matters that are reported on separately by those auditors.

Internal Controls over Financial Reporting

In planning and performing our audit of the financial statements, we considered the County's internal controls over financial reporting (internal controls) 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 County's internal controls. Accordingly, we do not express an opinion on the effectiveness of the County's internal controls.

A *deficiency in internal controls* 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 combination of deficiencies, in internal controls, 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 controls that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.



Our consideration of the internal controls 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 controls over financial reporting that might be material weaknesses or significant deficiencies. Given these limitations, during our audit, we did not identify any deficiencies in internal controls 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 County'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 controls and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the County's internal controls 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 controls and compliance. Accordingly, this communication is not suitable for any other purpose.

Owings Mills, MD
January 27, 2022

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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

County Commissioners of Calvert County
Prince Frederick, Maryland

Report on Compliance for Each Major Federal Program

We have audited the compliance of the County Commissioners of Calvert County, Maryland (the County) 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 County's major Federal programs for the year ended June 30, 2021. The County's major Federal program is identified in the summary of independent public accountants' results section of the accompanying schedule of findings and questioned costs. Our audit, described below, did not include the operations of the Board of Education of Calvert County, Maryland because the organizational unit engaged other auditors to perform an audit of compliance.

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.

Auditor's 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 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 County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

The County's basic financial statements include the operations of the Board of Education of Calvert County, Maryland, which received Federal awards that are not included in the accompanying Schedule of Expenditures of Federal Award. Our audit, described below, did not include the operations of this entity because the Board engaged other auditors to perform a separate audit in accordance with Uniform Guidance.



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 on 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 program 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 compliance audit, 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 as a basis for designing auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance and for each major federal programs 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 consider to be material weaknesses. However, material weaknesses may exist that have not been identified.



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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, 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 January 27, 2022, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the 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.

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.

Owings Mills, MD
July 8, 2022

SB & Company, LLC

CALVERT COUNTY, MARYLAND

Schedule of Expenditures of Federal Awards For the Year Ended June 30, 2021

Federal Grantor/Pass-through Grantor/Program Title	Federal Assistance Listing	Award or Pass-Through Entity Identifying Number	Federal Expenditures	Pass-through to Subrecipients
Department of Housing and Urban Development (HUD)				
Pass Through Maryland Department of Housing and Community Development				
CARES Act Funding Phase 1	14 228	CV-1-2	\$ 45,464	\$ -
CARES Act Funding Phase 2	14 228	CV-2-5	96,896	-
Maryland Community Development Block Grant End Hunger Warehouse	14 228	B-19-DC-24-0001/MD-20-CD-21	800,000	-
			<u>942,360</u>	<u>-</u>
Department of Interior				
Passed Through Maryland Historical Trust				
CLG Education & Training Grant	15 904	Unknown	1,005	-
Underrepresented Communities Grant	15 904	P20AF00025	3,851	-
Total Department of Interior			<u>4,856</u>	<u>-</u>
Department of Justice				
Direct Programs				
HIDTA	95 001	I-2020CCSO/G20WB0004A	3,750	-
HIDTA	95 001	I-2019CCSO/G19WB0004A	3,750	-
Passed Through Governor's Office of Crime Control & Prevention				
Criminal Justice Program	16 738	BJAG-2016-0054/2016-MU-BX-0441	11,098	-
Total Department of Justice			<u>18,598</u>	<u>-</u>
Department of Transportation				
Passed Through Maryland Department of Transportation				
Calvert/St. Mary's Metropolitan Planning Organization	20 505	MD-80-X009	77,833	-
Calvert/St. Mary's Metropolitan Planning Organization	20 505	MD-80-X009	35,920	-
Federal Transit Cluster				
Rideshare Assistance	20 507	CA06CMAQ2021	8,730	-
CARES Act Transportation SSTAP	20 507	Unknown	75,051	-
CARES Act Transportation SSTAP	20 507	Unknown	165,032	-
CARES Act Transportation Rural Public Transportation	20 507	Unknown	131,750	-
CARES Act Transportation Rural Public Transportation	20 507	Unknown	818,991	-
CARES Act Transportation ADA	20 507	Unknown	121,913	-
Total Federal Transit Cluster			<u>1,321,467</u>	<u>-</u>
Capital Equipment	20 509	CA065307C2021/CA065311C2021	70,313	-
Passed Through Maryland Highway Safety Office				
Highway Safety Cluster				
CCSO Highway Safety Grant FFY20 Seatbelt Enforcement	20 600	LE 20-072	1,893	-
CCSO Highway Safety Grant FFY20 Speed/Aggressive	20 600	LE 20-069	1,762	-
CCSO Highway Safety Grant FFY21 Distracted Driving	20 600	LE-21-185	2,146	-
CCSO Highway Safety Grant FFY21 Speed Enforcement	20 600	LE 21-184	4,291	-
CCSO Highway Safety Grant FFY20 Impaired Driving	20 616	LE 20-071	6,463	-
CCSO Highway Safety Grant FFY21 Impaired Driving	20 616	LE 21-131	2,394	-
Highway Safety Cluster			<u>18,949</u>	<u>-</u>
Total Department of Transportation			<u>1,524,482</u>	<u>-</u>
Department of Treasury				
Passed through State Department of Health				
Coronavirus Relief Fund	21 019	Unknown	1,481,833	-
Coronavirus Relief Fund	21 019	Unknown	4,741,451	-
Corona Rental Relief Fund	21 019	Unknown	180,000	-
Emergency Rental Assistance	21 023	Unknown	81,037	-
Maryland RELIEF Act Hospitality	21 027	Unknown	448,545	-
Maryland RELIEF Act Online Sales/Telework	21 027	Unknown	7,703	-
Maryland RELIEF Act Restaurant	21 027	Unknown	338,935	-
Maryland RELIEF Act Tourism	21 027	Unknown	15,406	-
Total Department of Treasury			<u>7,294,910</u>	<u>-</u>
Institute of Museum and Library Services				
Passed Through State Library				
Library CARES Act	45 310	Unknown	3,316	-
Library Staff Development	45 310	LS246152OLS20/521349	12,000	-
Library Technology Lending Program	45 310	LS246152OLS20/00001014	13,157	-
Library MLA Conference Grant 2021	45 310	LS246152OLS20/521404	5,255	-
Total Institute of Museum and Library Services			<u>33,728</u>	<u>-</u>

The accompanying notes are an integral part of this schedule.

CALVERT COUNTY, MARYLAND

Schedule of Expenditures of Federal Awards For the Year Ended June 30, 2021

Federal Grantor/Pass-through Grantor/Program Title	Federal CFDA Number	Award or Pass-Through Entity Identifying Number	Federal Expenditures	Pass-through to Subrecipients
Department of Health & Human Services				
Direct Programs				
Title III D Preventive Health & Medicated Mgmt FFY 20	93 043	2001MDOAPH	\$ 200	\$ -
Title III E Family Caregivers FFY 20	93 052	2001MDOAFC	7,831	-
Title III E Family Caregivers FFY 21	93 052	2001MDOAFC	37,500	-
CARES Provider Relief Fund	93 498	None	3,850	-
Title VII Elder Abuse Prevention FYE 20	93 041	2001MDOAEA	402	-
Title VII Elder Abuse Prevention FYE 21	93 041	2001MDOAEA	135	-
Title VII Ombudsman FYE 20	93 042	2001MDOAOM	1,133	-
Title VII Ombudsman FYE 21	93 042	2001MDOAOM	338	-
Aging Cluster				
Title III B Support FFY 20	93 044	2001MDOASS	22,852	-
Title III B Support FFY 21	93 044	2001MDOASS	61,461	-
Title III B Ombudsman	93 044	2001MDOASS	803	-
Title III C-2 Meals FFY 20	93 045	2001MDOAHD	41,413	-
Title III C-2 Meals FFY 21	93 045	2001MDOAHD	41,804	-
Title III C-2 Supplemental Funding for Nutrition Consolidated Appropriations Act 2021	93 045	Unknown	1,590	-
Title III C-1 Meals FFY 20	93 045	2001MDOACM	34,516	-
Title III C-1 Meals FFY 21	93 045	1901MDOACM	43,761	-
Title III C-2 Meals FFY 20 - NSIP	93 053	2001MDOANS	2,353	-
Title III C-2 Meals FFY 21 - NSIP	93 053	2001MDOANS	8,418	-
Title III C-1 Meals FFY 20 - NSIP	93 053	2001MDOANS	4,183	-
Passed Through Maryland Department of Aging				
CARES Act Title IIIB Supportive Services SSC3	93 044	2001MDSSC3-00	58,866	-
CARES Act Title IIIC Nutrition Services HDC3	93 045	2001MDHDC3-00	60,960	-
Total Aging Cluster			<u>382,980</u>	<u>-</u>
Passed Through Maryland Department of Aging				
CARES Act Title IIIE Family Caregiver Support Program FCC3	93 052	2001MDFCC3-00	20,455	-
CARES Act Title VII Ombudsman	93 042	620520/05	610	-
Medical Cluster				
Maryland Access Point Senior Rides	93 778	6540	20,733	-
Maryland Access Point CIP GRANT	93 778	6540	2,668	-
Total Medical Cluster			<u>23,401</u>	<u>-</u>
Medicare Improvements for Patients & Providers Act (MIPPA)	93 071	801MDMISH-01/1801MDMIAA/1801MDMIDI	4,188	-
State Health Insurance Program 04/01/20-03/31/21	93 324	90SAPG0003-03-00	14,539	-
State Health Insurance Program 04/01/21-03/31/22	93 324	90SAPG0003-03-00	456	-
Senior Medicare Patrol	93 048	90MPPG0001-03-00	2,742	-
Passed Through Maryland Department of Human Resources				
Sheriff - Child Support Enforcement FFY 20	93 563	CSEA/CRA-20-038	413,685	-
Sheriff - Child Support Enforcement FFY 21	93 563	CSEA/CRA-21-038	104,676	-
State's Attorney - Non Support Grant FFY 20	93 563	CSEA/CRA-20-007	242,120	-
State's Attorney - Non Support Grant FFY 21	93 563	CSEA/CRA-21-007	82,178	-
Domestic Master - Child Support FFY 20	93 563	CSEA/CRA-20-036	78,878	-
Domestic Master - Child Support FFY 21	93 563	CSEA/CRA-21-036	25,074	-
Total Department of Health & Human Services			<u>1,447,371</u>	<u>-</u>
Department of Homeland Security				
Direct Programs				
Staffing for Adequate Fire and Emergency Response Grant FY19	97 083	EMW-2019-FF-00783	73,352	-
Tropical Storm Isaias	97 036	FEMA-4583-DR	5,677,928	-
Passed through Maryland Emergency Management Agency (MEMA)				
COVID-19 Disaster Public Assistance Grant Project 1	97 036	FEMA-4491-DRMD	445,321	-
COVID-19 Disaster Public Assistance Grant Project 2	97 036	FEMA-4491-DRMD	8,101	-
COVID-19 Disaster Public Assistance Grant Project 3	97 036	FEMA-4491-DRMD	292,008	-
COVID-19 Disaster Public Assistance Grant Project 4	97 036	FEMA-4491-DRMD	599,881	-
COVID-19 Disaster Public Assistance Grant Project 6	97 036	FEMA-4491-DRMD	18,216	-
COVID-19 Disaster Public Assistance Grant Project 7	97 036	FEMA-4491-DRMD	68,961	-
2020 Emergency Management Program Grant	97 042	EMP-2020-EP-00002-S01 10/1/19-09/30/21	86,406	-
Homeland Security FFY 19	97 067	EMW-2019-SS-00084 SHSP	56,437	-
Total Department of Homeland Security			<u>7,326,611</u>	<u>-</u>
Total Expenditures of Federal Awards			<u>\$ 18,592,916</u>	<u>\$ -</u>

The accompanying notes are an integral part of this schedule.

CALVERT COUNTY, MARYLAND

Notes to the Schedule of Expenditures of Federal Awards For the Year Ended June 30, 2021

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

All Federal grant operations of Calvert County, Maryland (the County) 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 or Uniform Guidance). The Single Audit was performed in accordance with the provisions of the U.S. Office of Management and Budget (OMB) 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 and other grants with fiscal year 2021 cash or non-cash expenditure activities. For our single audit testing, we tested Federal award programs below with 2021 cash and non-cash expenditures to ensure coverage of at least 20% of Federally granted funds. Our actual coverage was 89%.

Expenditures reported on the Schedule of Expenditures of Federal Awards are reported on the accrual basis of accounting. Such expenditures are recognized following 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. In the opinion of management, disallowed costs, if any, from such audit will not have a material effect on this Schedule of financial position of the County. The County has elected not to use the 10-percent de minimis indirect cost rate as allowed under the Uniform Guidance.

<u>Major Programs</u>	<u>Assistance Listing</u>	<u>Federal Expenditures</u>
CARES Act Funding - Maryland Community Development Block Grant	14.228	\$ 942,360
CARES Act Transportation - Federal Transit – Formula Grants (Urbanized Area Formula Program)	20.507	1,321,467
Coronavirus Relief Fund	21.019	6,403,284
Maryland RELIF Act	21.027	810,589
COVID-19 Disaster Public Assistance Grant Project	97.036	7,110,416
		<u>\$ 16,588,116</u>

2. BASIS OF PRESENTATION

The accompanying Schedule includes the Federal award activity of the County under programs of the Federal government for the year ended June 30, 2021. The information in this Schedule is presented in accordance with the requirements of Uniform Guidance. Because the Schedule presents only a selected portion of the operations of the County, it is not intended to and does not present the financial position, changes in net assets, or cash flows of the County.

CALVERT COUNTY, MARYLAND

**Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2021**

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 identified?	No
Significant deficiency identified that is not considered to be a material weakness?	None reported
Noncompliance material to the financial statements noted?	No

Federal Awards

Type of Independent Public Accountants' report issued on compliance for major programs	Unmodified
Internal control over major programs:	
Material weakness identified?	No
Significant deficiency identified that is not considered to be a material weakness?	None Reported
Audit findings disclosed that are required to be reported in accordance with section 200.516(a) of Uniform Guidance?	No

CALVERT COUNTY, MARYLAND

**Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2021**

Identification of Major Program:

<u>Major Programs</u>	<u>Assistance Listing</u>	<u>Federal Expenditures</u>
CARES Act Funding - Maryland Community Development Block Grant	14.228	\$ 942,360
CARES Act Transportation - Federal Transit – Formula Grants (Urbanized Area Formula Program)	20.507	1,321,467
Coronavirus Relief Fund	21.019	6,403,284
Maryland RELIF Act	21.027	810,589
COVID-19 Disaster Public Assistance Grant Project	97.036	7,110,416
		<u>\$ 16,588,116</u>
Threshold for distinguishing between Type A and B programs		\$ 750,000
Did the County qualify as a low risk auditee?		Yes

Section II – Financial Statement Findings

None noted.

Section III - Federal Award Findings

None noted.

CALVERT COUNTY, MARYLAND

**Schedule of Prior Year Audit Findings and Questioned Costs
For the Year Ended June 30, 2021**

There were no prior year findings in the June 30, 2020, single audit report.