

Electronic versions of this report are provided for information only and for the convenience of the reader. While reasonable efforts have been made to ensure the integrity of electronic statements, they should not be relied on. A copy of the printed single audit will be provided upon written request made to: Howard Community College, 10901 Little Patuxent Parkway, Columbia, Maryland 21044: Attention: The office of the Vice-President of Administration and Finance.

HOWARD COMMUNITY COLLEGE

**Schedule of Expenditures of Federal Awards Together with
Reports of Independent Public Accountants**

For the Year Ended June 30, 2023

HOWARD COMMUNITY COLLEGE

**Schedule of Expenditures of Federal Awards Together with
Reports of Independent Public Accountants**

JUNE 30, 2023

CONTENTS

REPORT OF INDEPENDENT PUBLIC ACCOUNTANTS	1
REPORT OF INDEPENDENT PUBLIC ACCOUNTANTS ON INTERNAL CONTROLS OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH <i>GOVERNMENT AUDITING STANDARDS</i>	4
REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM AND ON INTERNAL CONTROLS OVER COMPLIANCE IN ACCORDANCE WITH UNIFORM GUIDANCE	6
SUPPLEMENTAL SCHEDULES	
Schedule of Expenditures of Federal Awards	9
Notes to the Schedule of Expenditures of Federal Awards	11
Schedule of Current Year Findings and Questioned Costs	13
Schedule of Prior Year Audit Findings and Questioned Costs	15



S B & COMPANY, LLC
KNOWLEDGE • QUALITY • CLIENT SERVICE

REPORT OF INDEPENDENT PUBLIC ACCOUNTANTS

To the Board of Trustees
Howard Community College

Report on the Audit of the Financial Statements

Opinions

We have audited the financial statements of Howard Community College (the College), a component unit of Howard County, Maryland, and its discretely presented component unit, the Howard Community College Educational Foundation, Inc., as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the College's basic financial statements.

In our opinion, the accompanying financial statements present fairly, in all material respects, the respective financial position of the business-type activities, the aggregate discretely presented component unit of the College, as of June 30, 2023, and the respective changes in their financial position, and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are required to be independent of the College, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

The College'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 controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the College's ability to continue as a going concern for one year beyond the date the financial statements are available for issue, including any currently known information that may raise substantial doubt shortly thereafter.



Auditor’s Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor’s report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal controls relevant to the audit 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 College’s internal controls. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the College’s ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal controls-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management’s discussion and analysis, the Schedule of Howard Community College’s Proportionate Share of the Net Pension Liability – Maryland State Retirement and Pension Systems, the Schedule of Howard Community College’s Contributions - Maryland State Retirement and Pension Systems, the Schedule of Howard Community College’s Proportionate Share of Net OPEB Liability – Howard County Government - OPEB, and the Schedule of Howard Community College’s Contributions – Howard County - Government OPEB, 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 management's discussion and analysis and 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 the 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 Matters

Our audit was conducted for the purpose of forming an opinion on the basic financial statements as a whole. The accompanying Schedule of Expenditures of Federal Awards, as required by Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* is presented for the purposes of additional analysis 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 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 the 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.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated September 20, 2023, on our consideration of the College's internal controls over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, and other matters. The purpose of that report is solely to describe the scope of our testing of internal controls over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the College's internal controls 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 College's internal controls over financial reporting and compliance.

Owings Mills, Maryland
September 20, 2023

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



SB & COMPANY, LLC
KNOWLEDGE • QUALITY • CLIENT SERVICE

**REPORT OF INDEPENDENT PUBLIC ACCOUNTANTS ON INTERNAL CONTROLS
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 Board of Trustees
Howard Community College

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 business-type activities and the discretely presented component unit of Howard Community College (the College) as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the College's basic financial statements, and have issued our report thereon dated September 20, 2023.

The financial statements of Howard Community College Foundation, Inc. (the Foundation) were not audited in accordance with *Government Auditing Standards* and accordingly this report does not include reporting on internal controls over financial reporting or instances of reportable noncompliance associated with the Foundation.

Report on Internal Controls over Financial Reporting

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



SB & COMPANY, LLC
KNOWLEDGE • QUALITY • CLIENT SERVICE

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the College'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 controls and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the College'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 College's internal controls and compliance. Accordingly, this communication is not suitable for any other purpose.

Owings Mills, Maryland
September 20, 2023

SB & Company, LLC



SB & COMPANY, LLC
KNOWLEDGE • QUALITY • CLIENT SERVICE

**REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM
AND ON INTERNAL CONTROLS OVER COMPLIANCE
IN ACCORDANCE WITH THE UNIFORM GUIDANCE**

To the Board of Trustees
Howard Community College

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Howard Community College's (the College)'s compliance with the types of compliance requirements identified as subject to audit in the OMB Compliance Supplement that could have a direct and material effect on each of the College's major Federal programs for the year ended June 30, 2023. The College's major Federal programs are identified in the summary of independent public accountants' results section of the accompanying schedule of findings and questioned costs.

The College's basic financial statements include the operations of Howard Community College Foundation, Inc., a discretely presented component unit. Federal awards received by the discretely presented component unit, if any, are not included in the College's schedule of expenditures of Federal awards during the year ended June 30, 2023. Our audit, described below, did not include the operations of the discretely presented component unit because it did not receive Federal awards.

In our opinion, the College complied, in all material respects, with the 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, 2023.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*); 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). Our responsibilities under those standards and the Uniform Guidance are further described in the *Auditor's Responsibilities for the Audit of Compliance* section of our report.

We are required to be independent of the College and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the College's compliance with the compliance requirements referred to above.



Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal controls over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to the College's Federal programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the College's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the College's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the College's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the College's internal controls over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal controls over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the College's internal controls over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal controls over compliance that we identified during the audit.



Report on Internal Controls over Compliance

A deficiency in internal controls 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 controls over compliance is a deficiency, or a combination of deficiencies, in internal controls 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 controls 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 controls over compliance was for the limited purpose described in the *Auditor's Responsibilities for the Audit of Compliance* section above and was not designed to identify all deficiencies in internal controls over compliance that might be material weaknesses or significant deficiencies in internal controls over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal controls over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal controls over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal controls over compliance. Accordingly, no such opinion is expressed.

Purpose of this Report

The purpose of this report on internal controls over compliance is solely to describe the scope of our testing of internal controls 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, Maryland
December 8, 2023

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

HOWARD COMMUNITY COLLEGE

Schedule of Expenditures of Federal Awards For the Year Ended June 30, 2023

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Federal Assistance Listing Number	Pass-Through Entity/ Grant Identifying Number	Federal Expenditures	Amounts Pass-Through to Subrecipients
Direct Awards				
U.S. Department of Education:				
Student Financial Assistance Cluster				
Federal Supplemental Educational Opportunity Grants FY23	84.007	P007A221754	\$ 244,980	\$ -
Federal Supplemental Educational Opportunity Grants Sub-Total			244,980	-
Federal Direct Lending - FY23	84.268	P268K233052	5,254,044	-
Federal Direct Lending - FY22	84.268	P268K223052	(9,558)	-
Federal Direct Lending Sub-Total			5,244,486	-
Federal Work-Study Program FY23	84.033	P033A221754	217,786	-
Federal Work-Study Program Sub-Total			217,786	-
Federal Pell Grant Program - FY23	84.063	P063P223052	9,467,023	-
Federal Pell Grant Program - FY22	84.063	P063P213052	279,065	-
Federal Pell Grant Program Sub-Total			9,746,088	-
Total Student Financial Assistance Cluster			15,453,340	-
Total U.S. Department of Education			15,453,340	-
National Science Foundation:				
IUSE (Improving Undergraduate Stem Education)	47.076	1820903	42,839	-
Total National Science Foundation			42,839	-
Department of Defense:				
2021 Grant Program - Howard Community College	12.900	H98230-21-1-0283	111,957	-
Total Department of Defense			111,957	-
U.S. Economic Development Administration:				
A Response to the Cyber Workforce Demand in Central Maryland	11.023	ED21HDQ0230004	143,894	-
Total U.S. Economic Development Administration			143,894	-
National Endowment for the Humanities				
Humanities Initiatives	45.162	AE-277515-21	7,562	-
Total National Endowment for the Arts			7,562	-
Total Direct Awards			\$ 15,759,592	\$ -

The accompanying notes are an integral part of this schedule.

HOWARD COMMUNITY COLLEGE

Schedule of Expenditures of Federal Awards (continued) For the Year Ended June 30, 2023

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Federal Assistance Listing Number	Pass-Through Entity/ Grant Identifying Number	Federal Expenditures	Amounts Pass-Through to Subrecipients
Pass-Through Programs				
Department of Labor, Licensing and Regulation:				
Pass-Through Maryland Department of Labor:				
2020-2023 State Apprenticeship Expansion Grant, 2021 Maryland Community College Apprenticeship Initiative	17.285	CCAI-001	\$ 92,586	\$ -
Career Pathways	17.258, 17.278, 17.259	CP-PY19-0001	15,804	-
Apprenticeship State Expansion Apprenticeship Innovation Fund 2.0	17.285	AIF-2.0-006	63,602	-
Consolidated Adult Education and Literacy Services Program	84.002A	POOP3600163	563,186	-
Total Pass-Through Maryland Department of Labor			735,178	-
U.S. Department of Education:				
Pass-Through Maryland State Department of Education:				
Perkins Formula	84.048A	230727	525,416	-
Perkins Formula -Postsecondary	84.048A	220827	6,560	-
Career & Technical Education Reserve Fund Grant	84.048A	230079	39,704	-
Career & Technical Education Reserve Fund Grant	84.048A	230875	54,084	-
ARP ESSER - Maryland Leads partner Program - COVID19	84.425U	231947	11,462	-
Total Pass-Through Maryland State Department of Education			637,226	-
Pass-Through Maryland Higher Education Commission:				
Education Stabilization Fund Program - Governor's Emergency Education Relief Fund - COVID 19	84.425C	GEERIFund-4	296,774	-
Total Pass-Through Maryland Higher Education Commission			296,774	-
Total Pass-Through Department of Education			934,000	-
National Science Foundation:				
Pass-Through Mathematical Association of America:				
StatPREP	47.076	3-8-711-889	1,129	-
Total Pass-Through Mathematical Association of America			1,129	-
Pass-Through The Community College of Baltimore County:				
NSF INCLUDES Alliance: STEM Core Expansion	47.076	Howard Alliance	6,087	-
Total Pass-Through The Community College of Baltimore County			6,087	-
Total Pass-Through National Science Foundation			7,216	-
Howard County Government				
Pass-Through Howard County Government				
Complete4Success Program - COVID 19	21.027	PY21 ARPA I, FY22 ARPA II, 02-10-0- 1150-0225, 02-10-0-1150-0227	458,180	-
Total Pass-Through Howard County Government			458,180	-
Total Pass-Through Awards			2,134,574	-
TOTAL EXPENDITURES OF FEDERAL AWARDS			\$ 17,894,166	\$ -

The accompanying notes are an integral part of this schedule.

HOWARD COMMUNITY COLLEGE

Notes to the Schedule of Expenditures of Federal Awards For the Year Ended June 30, 2023

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

All Federal grant operations of Howard Community College (the College) 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 subject to audit, as described in the Compliance Supplement, was performed for the grant programs noted below. These programs represent Federal award programs for fiscal year 2023 with cash and non-cash expenditures to ensure coverage of at least 20% of Federally granted funds. Actual coverage was 86% of total cash and non-cash Federal award program expenditures.

Expenditures reported on the Schedule of Expenditures of Federal Awards (the Schedule) are recognized following Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), wherein certain types of expenditures are not allowable or are limited as to reimbursement. The College has elected not to use the 10-percent de minimis indirect cost rate as allowed under the Uniform Guidance. Negative amounts on the SEFA represent refunds related to prior year grant awards.

The Federal major program tested for fiscal year 2023 is listed below.

<u>Major Program</u>	<u>Federal Assistance Listing Number</u>	<u>Federal Expenditures</u>
Student Financial Assistance Cluster	84.007, 84.268, 84.033, 84.063	\$ 15,453,340
		<u>\$ 15,453,340</u>

2. BASIS OF PRESENTATION

The accompanying Schedule includes the Federal award activity of the College under programs of the Federal government for the year ended June 30, 2023, and is presented on the accrual basis of accounting. The information in this Schedule is presented in accordance with the requirements of Uniform Guidance.

HOWARD COMMUNITY COLLEGE

Notes to the Schedule of Expenditures of Federal Awards For the Year Ended June 30, 2023

3. LOANS OUTSTANDING

During the year ended June 30, 2023, the College processed the following amount of new loans under the Federal Direct Lending Loan Program. Since this program is administered by outside financial institutions, only the value of new loans made during the fiscal year relating to this program are considered current year expenditures in the Schedule of Expenditures of Federal Awards. The outstanding balance of loans made in previous periods is not included as Federal awards expended because the lender accounts for the prior balances.

Federal Grantor/Pass- Through Grantor/Program or Cluster Title	Federal Assistance Listing Number	Pass-Through Entity/Identifying Number	Federal Expenditures
Federal Direct Lending - FY23	84.268	P268K233052	\$ 5,254,044
Federal Direct Lending - FY22	84.268	P268K223052	<u>(9,558)</u>
			<u>\$ 5,244,486</u>

4. RECONCILIATION TO AUDITED FINANCIAL STATEMENTS

Federal, State, Local and Other Grants per Financial Statements	\$ 14,904,646
Less: Non-Federal Grants Included in Amount Above	<u>2,254,966</u>
Federal Grants per Audited Financial Statements	12,649,680
Direct Loans per Schedule of Federal Expenditures	<u>5,244,486</u>
Total Expenditures per Schedule of Federal Expenditures	<u>\$ 17,894,166</u>

HOWARD COMMUNITY COLLEGE

**Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2023**

Section I – Summary of Independent Public Accountants’ Results

Financial Statements

Type of Independent Public Accountants’ report issued	Unmodified
Internal controls over financial reporting:	
Material weakness identified?	No
Significant deficiency identified?	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 controls over major programs:	
Material weakness identified?	No
Significant deficiency identified?	None Reported
Audit findings disclosed that are required to be reported in accordance with Section 200.516 of Uniform Guidance?	No

HOWARD COMMUNITY COLLEGE

**Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2023**

Identification of Major Program:

<u>Major Program</u>	<u>Federal Assistance Listing Number</u>	<u>Federal Expenditures</u>
Student Financial Assistance Cluster	84.007, 84.268, 84.033, 84.063	\$ 15,453,340
		<u>\$ 15,453,340</u>

Threshold for distinguishing between
Type A and B programs \$750,000

Did the College qualify as a low risk
auditee? Yes

Section II – Financial Statement Findings

None noted.

Section III – Federal Awards Findings and Questioned Costs

None noted.

HOWARD COMMUNITY COLLEGE

**Schedule of Prior Year Audit Findings and Questioned Costs
For the Year Ended June 30, 2023**

There were no audit findings reported in the prior year audit for the year ended June 30, 2022.