

## Schedule of Findings and Questioned Costs

For the Fiscal Year Ended June 30, 2007

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### Summary of Auditor's Results

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#### FINANCIAL STATEMENTS

An unqualified opinion was issued on the financial statements of the state of Washington.

Internal Control over financial reporting:

- *Significant Deficiencies* - We reported no deficiencies in the design or operation of internal control over financial reporting that we consider to be significant deficiencies.
- *Material Weaknesses* - We identified no significant deficiencies that we consider to be material weaknesses.

We noted no instances of noncompliance that were material to the financial statements of the State.

#### FEDERAL AWARDS

Internal Control over major programs:

- *Significant Deficiencies* - We identified deficiencies in the design or operation of internal control over major federal programs that we consider to be significant deficiencies.
- *Material Weaknesses* - We identified significant deficiencies that we consider to be material weaknesses: findings 07-06 and 07-13.

We issued an unqualified opinion on the State's compliance with requirements applicable to its major federal programs.

We reported findings that are required to be disclosed under OMB Circular A-133.

#### Identification of major programs:

The following were major programs during the period under audit:

CFDA	Program
10.551 10.561	<u>Food Stamp Cluster</u> Food Stamps State Administrative Matching Grants for Food Stamp Program
10.553 10.555 10.556 10.559	<u>Child Nutrition Cluster</u> School Breakfast Program National School Lunch Program Special Milk Program for Children Summer Food Service Program for Children
10.664	Cooperative Forestry Assistance
11.417	Sea Grant Support

**Schedule of Findings and Questioned Costs**  
 For the Fiscal Year Ended June 30, 2007

**Summary of Auditor's Results - continued**

<b>CFDA</b>	<b>Program</b>
11.438	Pacific Coast Salmon Recovery - Pacific Salmon Treaty Program
15.605 15.611	<u>Fish and Wildlife Cluster</u> Sport Fish Restoration Program Wildlife Restoration
15.615	Cooperative Endangered Species Conservation Fund
16.576	Crime Victim Compensation
17.225	Unemployment Insurance
17.503	Occupational Safety and Health – State Program
66.458	Capitalization Grants for Clean Water State Revolving Funds
66.460	Nonpoint Source Implementation Grants
66.468	Capitalization Grants for Drinking Water State Revolving Funds
81.042	Weatherization Assistance for Low Income Persons
84.027 84.173	<u>Special Education Cluster</u> Special Education – Grants to States Special Education – Preschool Grants
84.126	Rehabilitation Services – Vocational Rehabilitation Grants to States
84.334	Gaining Early Awareness and Readiness for Undergraduate Programs
84.334	Gaining Early Awareness and Readiness for Undergraduate Programs
84.697	Improving Teacher Quality State Grants
93.110	Maternal and Child Health Federal Consolidated Programs

**Schedule of Findings and Questioned Costs**

For the Fiscal Year Ended June 30, 2007

**Summary of Auditor’s Results - concluded**

<b>CFDA</b>	<b>Program</b>
93.283	Centers for Disease Control and Prevention -Investigations and Technical Assistance
93.558	Temporary Assistance for Needy Families (TANF)
93.563	Child Support Enforcement
93.575 93.596	<u>Child Care and Development Fund Cluster</u> Child Care and Development Block Grant Child Care Mandatory and Matching Funds of the Child Care and Development Fund
93.667	Social Service Block Grant
93.889	National Bioterrorism Hospital Preparedness Program
93.775 93.776 93.777 93.778	<u>Medicaid Cluster</u> State Medicaid Fraud Control Units Hurricane Katrina Relief State Survey and Certification of Health Care Providers and Suppliers Medical Assistance Program (Medicaid: Title XIX)
93.959	Block Grant for Prevention and Treatment of Substance Abuse
94.006	AmeriCorps
96.001 96.006	<u>Disability Insurance/SSI Cluster</u> Social Security—Disability Insurance (DI) Supplemental Security Income (SSI)
97.040	Chemical Stockpile Emergency Preparedness Program

The dollar threshold used to distinguish between Type A and Type B programs, as prescribed by OMB Circular A-133, was \$29,195,086.

The State did not qualify as a low-risk auditee under OMB Circular A-133.