

# Schedule of Findings and Questioned Costs

## Section I - Summary of Auditor's Results

### Financial Statements

An unqualified opinion was issued on the financial statements of the governmental activities, business-type activities, each major fund and the aggregate discretely presented component units and remaining fund information 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.

We issued an unqualified opinion on the State's compliance with requirements applicable to its major federal programs, with the exception of the Child Welfare Services program on which we issued a qualified opinion.

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:

<b>CFDA</b>	<b>PROGRAM</b>
10.551 10.561	<u>Food Stamp Cluster</u> Food Stamp Program State Administrative Matching Grants for the Supplemental Nutrition Assistance Program
11.438	Pacific Coast Salmon Recovery - Pacific Salmon Treaty Program
14.239	Home Investment Partnerships Program
16.575	Crime Victim Assistance
17.207 17.801 17.804	<u>Employment Services Cluster</u> Employment Service/Wagner-Peyser Funded Activities Disabled Veterans' Outreach Program (DVOP) Local Veterans' Employment Representative Program
17.225	Unemployment Insurance
20.205	Highway Planning and Construction
20.218	National Motor Carrier Safety
64.015	Veterans State Nursing Home Care
66.458	Capitalization Grants for Clean Water State Revolving Funds
66.468	Capitalization Grants for Drinking Water State Revolving Funds
66.605	Performance Partnership Grants
84.048	Career and Technical Education – Basic Grants to States
84.126	Rehabilitation Services – Vocational Rehabilitation Grants to States

84.287	Twenty-First Century Community Learning Centers
84.365	English Language Acquisition Grants
93.389	National Center for Research Resources
93.558	Temporary Assistance for Needy Families (TANF)
93.563	Child Support Enforcement
93.566	Refugee and Entrant Assistance – State Administered Programs
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
93.645	Child Welfare Services-State Grants
93.658	Foster Care – Title IV-E
93.659	Adoption Assistance
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)
93.917	HIV Care Formula Grants
96.001 96.006	<u>Disability Insurance/SSI Cluster</u> Social Security—Disability Insurance (DI) Supplemental Security Income (SSI)
97.008	Urban Area Security Initiative
97.036	Disaster Grants – Public Assistance (Presidentially Declared Disasters)

	<u>Student Financial Aid Cluster</u>
84.007	Federal Supplemental Educational Opportunity Grants
84.032	Federal Family Education Loans
84.033	Federal Work-Study Program
84.038	Federal Perkins Loan Program – Federal Capital Contributions
84.063	Federal Pell Grant Program – Federal Capital Contributions
84.268	Federal Direct Student Loan Program
84.375	Academic Competiveness Grants
84.376	National Science and Math Access to Retain Talent (SMART)
93.342	Health Professional Student Loans
93.364	Nursing Student Loans
93.925	Scholarships for Health Professions Students from Disadvantaged Backgrounds

The dollar threshold used to distinguish between Type A and Type B programs, as prescribed by OMB Circular A-133, was \$30,000,000.

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

## **Section II – Financial Statement Findings**

None reported. However, we do report instances of noncompliance with state laws and regulations that are not material to the state’s basic financial statements in separate agency accountability reports. These reports are available on our internet site at [www.sao.wa.gov/](http://www.sao.wa.gov/).