

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 one deficiency in the design or operation of internal control over financial reporting that we consider to be a significant deficiency.
- *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.

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
Various	Research and Development Cluster
10.557 10.557-ARRA	Special Supplemental Nutrition Program for Women, Infants, and Children (WIC)
10.558	Child and Adult Care Food Program
10.561 10.561- ARRA	Supplemental Nutrition Assistance Program (SNAP) (Administrative Costs)
10.665	Schools and Roads - Grants to States
11.438	Pacific Coast Salmon Recovery - Pacific Salmon Treaty Program
17.225 17.225- ARRA	Unemployment Insurance
17.258 17.258- ARRA 17.259 17.259- ARRA 17.260 17.260- ARRA	<u>Workforce Investment Act (WIA) Cluster</u> WIA Adult Program WIA Youth Activities WIA Dislocated Workers
20.205 20.205- ARRA 20.219	<u>Highway Planning and Construction Cluster</u> Highway Planning and Construction Recreational Trails Program
20.509	Formula Grants for other than Urbanized Areas
66.458 66.458- ARRA	Capitalization Grants for Clean Water State Revolving Funds
66.468 66.468-ARRA	Capitalization Grants for Drinking Water State Revolving Funds
81.041	State Energy Program

81.041- ARRA	
84.010	Title I Grants to Local Educational Agencies
84.181	Special Education – Grants for Infants and Families with Disabilities
84.394-ARRA	State Fiscal Stabilization Fund – Education State Grants
93.044 93.045 93.053 93.705-ARRA 93.707-ARRA	<u>Aging Cluster</u> Special Programs Aging Title III Part B Special Programs Aging Title III Part C Nutritional Services Incentive Program Aging Home-Delivered Nutrition Services for States Aging Congregate Nutrition Services for States
93.145	AIDS Education and Training Centers
93.243	Substance Abuse and Mental Health Services
93.556	Promoting Safe and Stable Families
93.558	Temporary Assistance for Needy Families (TANF)
93.563 93.563-ARRA	Child Support Enforcement
93.568	Low-Income Home Energy Assistance
93.575 93.596 93.713-ARRA	<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 93.658- ARRA	Foster Care – Title IV-E
93.659 93.659- ARRA	Adoption Assistance
93.767	State Children’s Health Insurance Program

93.775 93.777 93.778 93.778-ARRA	<u>Medicaid Cluster</u> State Medicaid Fraud Control Units Health Care Providers Survey and Certification Medical Assistance Program (Medicaid: Title XIX)
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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

One financial statement finding was reported as Finding 09-01. Additionally, we 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/.