

Schedule of Findings and Questioned Costs

For the Fiscal Year Ended June 30, 2009

Summary of Federal Findings

Finding Number	Finding
09-01	The University of Washington did not have adequate internal controls to ensure accurate identification of its federal grant awards which resulted in misreporting of its federal grants expenditures.
09-02	The Department of Social and Health Services is not complying with federal requirements for allocating employee leave buyouts.
09-03	The Recreation and Conservation Office is not in compliance with federal cash management requirements.
09-04	The Recreation and Conservation Office does not have adequate internal controls over sub-recipient monitoring.
09-05	The Employment Security Department did not comply with U.S. Department of Labor requirements for determining the accuracy of benefit payments.
09-06	The Employment Security Department does not adequately review job search logs to ensure unemployment insurance claimants are eligible for benefits
09-07	The Employment Security Department's internal controls are inadequate to ensure it complies with subrecipient monitoring requirements of the American Recovery and Reinvestment Act.
09-08	The Department of Transportation does not have internal controls to ensure that the American Recovery and Reinvestment Act Subrecipient Monitoring compliance requirements are identified and adhered to.
09-09	The Department of Transportation did not support over \$740,000 in payroll costs in accordance with federal regulations for the Formula Grants for Other Than Urbanized Areas.
09-10	The Department of Commerce, Energy Division, does not have controls to ensure it complies with reporting requirements for the State Energy Program.
09-11	The Department of Social and Health Services does not ensure that Temporary Assistance to Needy Families payments are reduced for clients who do not participate in WorkFirst activities as required by state law.
09-12	The Department of Early Learning and the Department of Social and Health Services do not have adequate internal controls over direct payments to child care providers.
09-13	The Department of Social and Health Services, Children's Administration, does not ensure the eligibility of foster care payment recipients prior to paying them.
09-14	The Department of Social and Health Services, Children's Administration, is not following established internal controls to ensure the eligibility of clients receiving adoption assistance payments.
09-15	The Department of Social and Health Services' internal controls are inadequate to ensure it refunds the appropriate amount to the federal Medicaid program when overpayments to providers are found.
09-16	The Department of Social and Health Services did not have adequate controls to ensure it complied with federal requirements for allocating employee salaries and wages and other administrative costs in accordance with its Public Assistance Agency Cost Allocation Plan.
09-17	The Department of Social and Health Services, Aging and Disability Services Administration, does not have adequate controls in place to ensure all assets applicants own are counted when Medicaid eligibility is determined.
09-18	The Department of Social and Health Services, Aging and Disability Services Administration, Home and Community Based Services Division, does not have adequate controls to ensure Medicaid recipients have received the services for which Medicaid is being billed.

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09-19	The Department of Social and Health Services, Health and Recovery Services Administration, does not comply with state law and the federal Deficit Reduction Act of 2005, thereby increasing the likelihood that the state is paying claims that should have been paid by liable third parties.
09-20	The Department of Social and Health Services, Health and Recovery Services Administration, does not perform a quarterly retrospective drug use review of pharmaceutical claims data to identify patterns of fraud or abuse as required by federal and state law.
09-21	The Department of Social and Health Services, Aging and Disability Services Administration, Home and Community Based Services Division, does not have adequate internal controls to ensure Medicaid payments to in-home service providers are allowable and supported.
09-22	The Department of Social and Health Services, Health and Recovery Services Administration's internal controls are insufficient to ensure payment rates to its Healthy Options managed care providers are based on accurate data.
09-23	The Department of Social and Health Services is not complying with staffing requirements in its Medicaid Eligibility Quality Control project agreement.
09-24	The Department of Social and Health Services, Health and Recovery Services Administration, does not have a system in place to adequately compensate for an inherent control weakness that is susceptible to errors and abuse.
09-25	The Department of Social and Health Services, Health and Recovery Services Administration, internal controls are inadequate to ensure errors identified by the Medical Eligibility Quality Control Unit are reviewed adequately and in a timely manner.
09-26	The Department of Social and Health Services, Aging and Disability Services Administration, does not adequately monitor subrecipients to ensure Medicaid expenditures are allowable and supported.
09-27	The Department of Social and Health Services did not ensure Medicaid services provided to undocumented aliens were allowable under its Alien Emergency Medical program.
09-28	The Department of Social and Health Services' internal controls are inadequate to ensure the federal share of overpayments made to Medicaid providers are refunded to the federal government in a timely manner.
09-29	The Department of Social and Health Services did not ensure all individuals who receive Medicaid benefits have valid Social Security numbers.
09-30	The Department of Social and Health Services, Aging and Disability Services Administration, did not evaluate or re-evaluate the level of in-home care services for some clients at least annually.
09-31	The Department of Social and Health Services' internal controls are inadequate to ensure non-emergency medical transportation expenditures are allowable and adequately supported.
09-32	The Department of Social and Health Services, Health and Recovery Services Administration's, internal controls are inadequate to ensure controlled substances prescribed for Medicaid clients are authorized and allowable.