

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

State of Washington July 1, 2018 through June 30, 2019

SECTION II – SUMMARY OF FINANCIAL STATEMENT FINDING

Finding Number	Finding Title
2019-001	The State's internal controls over financial reporting were insufficient to ensure accurate recording and monitoring of financial activity in its financial statements.

SECTION III – SUMMARY OF FEDERAL AWARD FINDINGS

Finding Number	Finding Title
2019-002	The Department of Social and Health Services improperly charged \$717,011 to the SNAP Cluster.
2019-003	The Office of the Superintendent of Public Instruction did not ensure Child Nutrition Cluster program reimbursements were made only to entities operating under a written agreement with the Office.
2019-004	The Office of Superintendent of Public Instruction did not have adequate internal controls over and did not comply with suspension and debarment requirements for Child Nutrition Cluster program subrecipients.
2019-005	The Office of Superintendent of Public Instruction did not have adequate internal controls over and did not comply with requirements to properly account for USDA donated foods.
2019-006	The Department of Health did not have adequate internal controls over and did not comply with cash management requirements for the Special Supplemental Nutrition Program for Women, Infants, and Children grant.
2019-007	The Department of Health did not have adequate internal controls over and did not comply with requirements for procurements of goods and services funded by the Special Supplemental Nutrition Program for Women, Infants, and Children program.
2019-008	The Department of Social and Health Services did not have adequate internal controls over and did not comply with some Public Assistance Cost Allocation Plan requirements.