

## Schedule of Audit Findings and Questioned Costs

### **SUMMARY OF AUDITOR'S RESULTS**

The results of our audit of the state of Washington are summarized below in accordance with U.S. Office of Management and Budget Circular A-133.

### **FINANCIAL STATEMENTS**

An unmodified 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.

#### ***Internal Control Over Financial Reporting:***

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

We issued an unmodified opinion on the state's compliance with requirements applicable to its major federal programs, with the exception of the CFDA 93.575 Child Care and Development Block Grant, and the CFDA 93.596 Child Care Mandatory and Matching

Funds of the Child Care and Development Fund programs on which we issued an adverse opinion on compliance with applicable requirements.

We reported findings that are required to be reported under Section 510(a) of OMB Circular A-133.

***Identification of major programs:***

The following were major programs during the period under audit:

<b>CFDA</b>	<b>PROGRAM</b>
10.500	Cooperative Extension Service
10.551 10.561	<u>SNAP Cluster</u> Supplemental Nutrition Assistance Program (SNAP) State Administrative Matching Grants for the Supplemental Nutrition Assistance Program
10.558	Child and Adult Care Food Program (CACFP)
11.436	Columbia River Fisheries Development Program
11.438	Pacific Coast Salmon Recovery – Pacific Salmon Treaty Program
14.228	Community Development Block Grants/State’s Program and Non-Entitlement Grants in Hawaii
15.605 15.611	<u>Fish and Wildlife Cluster</u> Sport Fish Restoration Program Wildfire Restoration and Basic Hunter Education
17.225	Unemployment Insurance (UI)
17.245	Trade Adjustment Assistance

20.205	<u>Highway Planning and Construction Cluster</u> Highway Planning and Construction (Federal-Aid Highway Program) Highway Planning and Construction (Federal-Aid Highway Program) - American Recovery and Reinvestment Act (ARRA) Recreational Trails Program
20.205A	
20.219	
20.223	Transportation Infrastructure Finance and Innovation Act (TIFIA) Program
20.500	<u>Federal Transit Cluster</u> Federal Transit – Capital Investment Grants (Fixed Guideway Capital Investment Grants) Federal Transit – Formula Grants (Urbanized Area Formula Program) State of Good Repair Grants Program Bus and Bus Facilities Formula Program (Bus Program)
20.507	
20.525	
20.526	
43.001	Science
66.458	Capitalization Grants for Clean Water State Revolving Funds
66.468	Capitalization Grants for Drinking Water State Revolving Funds
84.181	Special Education – Grants for Infants and Families
84.365	English Language Acquisition State Grants
84.369	Grants for State Assessments and Related Activities
93.067	Global AIDS
93.069	Public Health Emergency Preparedness

93.558	Temporary Assistance for Needy Families (TANF)
93.566	Refugee and Entrant Assistance – State-Administered Programs
93.568	Low-Income Home Energy Assistance
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
93.658	Foster Care – Title IV-E
93.775 93.777 93.778 93.778A	<u>Medicaid Cluster</u> State Medicaid Fraud Control Units State Survey and Certification of Health Care Providers and Suppliers (Title XVIII) Medicare Medical Assistance Program (Medicaid; Title XIX) Medical Assistance Program (Medicaid; Title XIX) - American Recovery and Reinvestment Act (ARRA)
93.889	National Bioterrorism Hospital Preparedness Program
93.917	HIV Care Formula Grants (Ryan White HIV/AIDS Program Part B)
93.959	Block Grants for Prevention and Treatment of Substance Abuse
96.001 96.006	<u>Disability Insurance/SSI Cluster</u> Social Security – Disability Insurance (DI) Supplemental Security Income (SSI)
97.042	Emergency Management Performance Grants

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.