

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 Homeland Security Grant Program on which we issued a qualified 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:

CFDA	PROGRAM
	Research and Development Cluster
10.553 10.555 10.556 10.559	<u>Child Nutrition Cluster</u> School Breakfast Program National School Lunch Program Special Milk Program for Children Summer Food Service Program for Children
10.557	Special Supplemental Nutrition Program for Women, Infants, and Children (WIC)
10.665	Schools and Roads – Grants to States
17.225 17.225-ARRA	Unemployment Insurance Unemployment Insurance, American Recovery and Reinvestment Act (ARRA)
17.258 17.258-ARRA 17.259 17.278	<u>Workforce Investment Act (WIA) Cluster</u> Workforce Investment Act (WIA) Adult Program Workforce Investment Act (WIA) Adult Program, American Recovery and Reinvestment Act (ARRA) Workforce Investment Act (WIA) Youth Activities Workforce Investment Act (WIA) Dislocated Worker Formula Grants
17.503	Occupational Safety and Health State Program
20.319 20.319-ARRA	High Speed Rail Corridors and Intercity Passenger Rail Service – Capital Assistance Grants High Speed Rail Corridors and Intercity Passenger Rail Service – Capital Assistance Grants, American Recovery and Reinvestment Act (ARRA)
20.608	Minimum Penalties for Repeat Offenders for Driving While Intoxicated
20.932-ARRA	Surface Transportation - Discretionary Grants for Capital Investment, American Recovery and Reinvestment Act (ARRA)

66.468 66.468-ARRA	Capitalization Grants for Drinking Water State Revolving Funds Capitalization Grants for Drinking Water State Revolving Funds, American Recovery and Reinvestment Act (ARRA)
66.605	Performance Partnership Grants
84.011	Migrant Education – State Grant Program (Title I, Part C of ESEA)
84.126	Rehabilitation Services - Vocational Rehabilitation Grants to States
84.367	<u>Improving Teacher Quality State Grants</u>
84.377 84.388-ARRA	<u>School Improvement Grants Cluster</u> School Improvement Grants School Improvement Grants, American Recovery and Reinvestment Act (ARRA)
84.395-ARRA	State Fiscal Stabilization Fund (SFSF) Race-to-the-Top Incentive Grants, American Recovery and Reinvestment Act (ARRA)
93.044 93.045 93.053	<u>Aging Cluster</u> Special Programs for the Aging – Title III, Part B – Grants for Supportive Services and Senior Centers Special Programs for the Aging - Title III, Part C – Nutrition Services Nutrition Services Incentive Program
93.069	Public Health Emergency Preparedness
93.145 93.266	AIDS Education and Training Centers Health Systems Strengthening and HIV/AIDS Prevention, Care and Treatment under the President’s Emergency Plan for AIDS Relief
93.268	Immunization Cooperative Agreements
93.563	Child Support Enforcement
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
93.600	Head Start
93.659	Adoption Assistance
93.667	Social Services Block Grant
93.720 93.775 93.777 93.778 93.778-ARRA	<u>Medicaid Cluster</u> State Survey and Certification Ambulatory Surgical Center Healthcare Associated Infection (ASC-HAI) Prevention Initiative, American Recovery and Reinvestment Act (ARRA) 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), American Recovery and Reinvestment Act (ARRA)
93.791	Money Follows the Person Rebalancing Demonstration
93.889	National Bioterrorism Hospital Preparedness Program
97.067	Homeland Security Grant Program

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.