

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

State of Washington July 1, 2022 through June 30, 2023

SECTION I – SUMMARY OF AUDITOR’S RESULTS

The results of our audit of the State of Washington are summarized below in accordance with Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance).

Financial Statements

We issued an unmodified opinion on the fair presentation of the basic financial statements of the governmental activities, the business-type activities, each major fund and the aggregate discretely presented component units and remaining fund information in accordance with accounting principles generally accepted in the United States of America (GAAP).

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 each of its major federal programs, with the following exceptions:

We issued a disclaimer of opinion on the State’s compliance with requirements applicable to the Child Care and Development Cluster (93.575 Child Care and Development Block Grant and 93.596 Child Care Mandatory and Matching Funds of the Child Care and Development Fund).

We issued an adverse opinion on the State’s compliance with requirements applicable to the 21.023 Emergency Rental Assistance, 21.027 Coronavirus State and Local Fiscal Recovery Funds, and 93.667 Social Service Block Grant programs.

We also issued a qualified opinion on the State’s compliance with requirements applicable to the 93.558 Temporary Assistance for Needy Families program.

We reported findings that are required to be disclosed in accordance with 2 CFR 200.516(a).

Identification of Major Federal Programs

The following programs were selected as major programs in our audit of compliance in accordance with the Uniform Guidance.

<u>ALN</u>	<u>Program or Cluster Title</u>
10.551	SNAP Cluster – Supplemental Nutrition Assistance Program
10.558	Child and Adult Care Food Program
10.561	SNAP Cluster – State Administrative Matching Grants for the Supplemental Nutrition Assistance Program
10.649	COVID-19 – Pandemic EBT Administrative Costs
17.225	Unemployment Insurance
17.225	COVID-19 – Unemployment Insurance
17.258	WIOA Cluster – WIOA Adult Program
17.259	WIOA Cluster – WIOA Youth Activities
17.278	WIOA Cluster – WIOA Dislocated Worker Formula Grants
20.205	Highway Planning and Construction
20.509	Formula Grants for Rural Areas and Tribal Transit Program
21.023	COVID-19 – Emergency Rental Assistance Program
21.026	COVID-19 – Homeowner Assistance Fund
21.027	COVID-19 – Coronavirus State and Local Fiscal Recovery Funds
64.015	Veterans State Nursing Home Care

84.010	Title I Grants to Local Educational Agencies
84.027	Special Education Cluster (IDEA) – Special Education Grants to States
84.027	COVID-19 – Special Education Cluster (IDEA) – Special Education Grants to States
84.126	Rehabilitation Services Vocational Rehabilitation Grants to States
84.173	Special Education Cluster (IDEA) – Special Education Preschool Grants
84.173	COVID-19 – Special Education Cluster (IDEA) – Special Education Preschools Grants
84.425	COVID-19 – Education Stabilization Fund
93.044	Aging Cluster – Special Programs for the Aging, Title III, Part B, Grants for Supportive Services and Senior Centers
93.044	COVID-19 – Aging Cluster – Special Programs for the Aging, Title III, Part B, Grants for Supportive Services and Senior Centers
93.045	Aging Cluster – Special Programs for the Aging, Title III, Part C, Nutrition Services
93.045	COVID-19 – Aging Cluster – Special Programs for the Aging, Title III, Part C, Nutrition Services
93.053	Aging Cluster – Nutrition Services Incentive Program
93.067	Global AIDS
93.067	COVID-19 – Global AIDS
93.268	Immunization Cooperative Agreements
93.268	COVID-19 – Immunization Cooperative Agreements
93.323	Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)
93.323	COVID-19 – Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)
93.558	Temporary Assistance for Needy Families
93.566	Refugee and Entrant Assistance State/Replacement Designee Administered Programs
93.568	Low-Income Home Energy Assistance
93.568	COVID-19 – Low-Income Home Energy Assistance
93.575	CCDF Cluster – Child Care and Development Block Grant

93.575	COVID-19 – CCDF Cluster – Child Care and Development Block Grant
93.596	CCDF Cluster – Child Care Mandatory and Matching Funds of the Child Care and Development Fund
93.658	Foster Care Title IV-E
93.658	COVID-19 – Foster Care Title IV-E
93.659	Adoption Assistance
93.659	COVID-19 – Adoption Assistance
93.667	Social Services Block Grant
93.767	Children's Health Insurance Program
93.767	COVID-19 – Children's Health Insurance Program
93.775	Medicaid Cluster – State Medicaid Fraud Control Units
93.777	Medicaid Cluster – State Survey and Certification of Health Care Providers and Suppliers (Title XVIII) Medicare
93.777	COVID-19 – Medicaid Cluster – State Survey and Certification of Health Care Providers and Suppliers (Title XVIII) Medicare
93.778	Medicaid Cluster – Medical Assistance Program
93.778	COVID-19 – Medicaid Cluster - Medical Assistance Program
93.791	Money Follows the Person Rebalancing Demonstration
93.959	Block Grants for Prevention and Treatment of Substance Abuse
93.959	COVID-19 – Block Grants for Prevention and Treatment of Substance Abuse

The dollar threshold used to distinguish between Type A and Type B programs, as prescribed by the Uniform Guidance, was \$43,956,802.

The State did not qualify as a low-risk auditee under the Uniform Guidance.