

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

State of Washington July 1, 2023 through June 30, 2024

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, remaining fund information and other major funds; we issued a qualified opinion on the aggregate discretely presented component units, Higher Education Special Revenue Fund and Higher Education Student Services Fund, 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 deficiencies that we consider to be material weaknesses.

We noted 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 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 93.667 – Social Services Block Grant.

We also issued a qualified opinion on the State's compliance with requirements applicable to the 93.558 – Temporary Assistance for Needy Families, and 93.568 – Low-Income Home Energy Assistance programs.

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>
10.542	COVID-19 – Pandemic EBT Food Benefits
10.558	Child and Adult Care Food Program
10.565	Food Distribution Cluster - Commodity Supplemental Food Program
10.568	Food Distribution Cluster - Emergency Food Assistance Program (Administrative Costs)
10.569	Food Distribution Cluster - Emergency Food Assistance Program (Food Commodities)
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
17.278	COVID-19 – WIOA Cluster - WIOA Dislocated Worker Formula Grants
20.205	Highway Planning and Construction
20.205	COVID-19 – Highway Planning and Construction
20.500	Federal Transit Cluster - Federal Transit Capital Investment Grants

20.507	Federal Transit Cluster - Federal Transit Formula Grants
20.525	Federal Transit Cluster - State of Good Repair Grants Program
20.526	Federal Transit Cluster - Buses and Bus Facilities Formula, Competitive, and Low or No Emissions Programs
21.026	COVID-19 - Homeowner Assistance Fund
21.027	COVID-19 - Coronavirus State and Local Fiscal Recovery Funds
66.458	Clean Water State Revolving Fund
84.011	Migrant Education State Grant Program
84.027	Special Education Cluster (IDEA) - Special Education Grants to States
84.027	COVID-19 - Special Education Cluster (IDEA) - Special Education Grants to States
84.048	Career and Technical Education -- Basic Grants to States
84.173	Special Education Cluster (IDEA) - Special Education Preschool Grants
84.173	COVID-19 - Special Education Cluster (IDEA) - Special Education Preschool 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
93.268	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

93.563	Child Support Services
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
93.600	Head Start Cluster - Head Start
93.658	Foster Care Title IV-E
93.658	COVID-19 – Foster Care Title IV-E
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 - Grants to States for Medicaid
93.778	COVID-19 - Medicaid Cluster - Grants to States for Medicaid
93.959	Block Grants for Prevention and Treatment of Substance Abuse
93.959	COVID-19 - Block Grants for Prevention and Treatment of Substance Abuse
97.036	Disaster Grants - Public Assistance (Presidentially Declared Disasters)

The dollar threshold used to distinguish between Type A and Type B programs, as prescribed by the Uniform Guidance, was \$41,158,557.

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