

SECTION II – FINANCIAL STATEMENT FINDINGS

Finding Number	Finding Title
2024-001	The State lacked adequate internal controls over financial reporting to ensure college scholarship allowances were accurately reported.
2024-002	The State lacked adequate internal controls over financial reporting to ensure it reported all discretely presented component unit financial activity in its financial statements.
2024-003	The State lacked adequate internal controls over financial reporting to ensure it accurately reported the University of Washington's financial activity in the state's financial statements.

SECTION III – FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

Finding Number	Finding Title
2024-004	The Office of Superintendent of Public Instruction did not have adequate internal controls over and did not comply with requirements to ensure it communicated federal award identification elements to subrecipients of the Child and Adult Care Food Program.
2024-005	The Office of Superintendent of Public Instruction did not have adequate internal controls over and did not comply with required monitoring of subrecipients of the Child and Adult Care Food Program
2024-006	The Office of Superintendent of Public Instruction did not have internal controls over and did not comply with requirements to verify single audits were completed for all subrecipients of the Child and Adult Care Food Program.
2024-007	The Employment Security Department did not have adequate internal controls over and did not comply with federal requirements to conduct case reviews for the Benefit Accuracy Measurement program of the Unemployment Insurance program in a timely manner.
2024-008	The Employment Security Department did not have adequate internal controls to ensure compliance with federal requirements to annually certify that employer tax credits reported under the Federal