

2024-083	The Health Care Authority did not have adequate internal controls over and did not comply with requirements to ensure it filed accurate and timely reports required by the Federal Funding Accountability and Transparency Act for the Block Grants for Substance Use Prevention, Treatment, and Recovery Services.
2024-084	The Health Care Authority did not have adequate internal controls to ensure subrecipients of the Block Grants for Substance Use, Prevention, Treatment and Recovery Services program received required single audits, and that it appropriately followed up on findings and issued management decisions.
2024-085	The Military Department did not have adequate internal controls to ensure it accurately filed reports required by the Federal Funding Accountability and Transparency Act for the Disaster Grants Public Assistance program.

SECTION IV – SUMMARY OF QUESTIONED COSTS

Federal Grantor	State Agency	ALN	Federal Program	Known Questioned Costs	Likely Improper Payments	Finding Number(s)
U.S. Department of Education	Office of Superintendent of Public Instruction	84.027, 84.173	Special Education Cluster	\$5,139	\$26,883	2024-024
U.S. Department of Education	Office of Superintendent of Public Instruction	84.425	COVID-19 Education Stabilization Fund	\$47,322,280	-	2024-028
U.S. Department of Health and Human Services	Department of Health	93.268	Immunization Cooperative Agreements	\$464,473	\$465,976	2024-032

U.S. Department of Health and Human Services	Department of Health	93.323	Epidemiology and Laboratory Capacity for Infectious Diseases	\$300,452	\$22,815	2024-036, 2024-037
U.S. Department of Health and Human Services	Department of Children, Youth, and Families	93.558	Temporary Assistance for Needy Families	\$67,698,747	-	2024-042
U.S. Department of Health and Human Services	Department of Commerce	93.568	Low-Income Home Energy Assistance	\$4,902,077	-	2024-049, 2024-050
U.S. Department of Health and Human Services	Department of Children, Youth, and Families	93.575, 93.596	Child Care and Development Fund Cluster	\$415,579,473	-	2024-056
U.S. Department of Health and Human Services	Department of Children, Youth, and Families	93.658	Foster Care - Title IV-E	\$9,493	\$53,612	2024-066, 2024-069
U.S. Department of Health and Human Services	Department of Children, Youth, and Families	93.667	Social Services Block Grant	\$9,098,747	-	2024-072
U.S. Department of Health and Human Services	Health Care Authority	93.767	Children's Health Insurance Program	\$8,093	-	2024-075

U.S. Department of Health and Human Services	Health Care Authority	93.775, 93.777, 93.778	Medicaid Cluster	\$3,836,868	-	2024-075
U.S. Department of Health and Human Services	Health Care Authority	93.959	Block Grants for Substance Use Prevention, Treatment and Recovery Services	\$10,467,736	-	2024-082