

## Schedule of Audit Findings and Questioned Costs

### 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 reported no 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 no instances of noncompliance that were material to the financial statements of the state.

#### Federal Awards

Internal Control over Major Programs:

- *Significant Deficiencies:* We reported 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 CFDA 93.575 Child Care and Development Block Grant, and the CFDA 93.596 Child Care Mandatory and Matching Funds of the Child Care and Development Fund program for which we issued an adverse opinion on compliance with applicable requirements.

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.

<b>CFDA</b>	<b>PROGRAM</b>
Various	Research and Development Cluster
10.553 10.555 10.556 10.559	<u>CHILD Nutrition Cluster</u> School Breakfast Program (SBP) National School Lunch Program (NSLP) Special Milk Program for Children (SMP) Summer Food Service Program for Children (SFSP)
10.557	Special Supplemental Nutrition Program for Women, Infants, and Children (WIC)
10.558	Child and Adult Care Food Program (CACFP)
12.400	National Guard Military Construction Projects
17.225	Unemployment Insurance (UI)
17.258 17.259 17.278	<u>WIA/WIOA Cluster</u> WIA/WIOA Adult Program WIA/WIOA Youth Activities WIA/WIOA Dislocated Worker Formula Grants
20.319	Highway Speed Rail Corridors and Intercity Passenger Rail Service – Capital Assistance Grants
64.005	Grants to States for Construction of State Home Facilities
84.126	Rehabilitation Services – Vocational Rehabilitation Grants to States
84.367	Improving Teacher Quality State Grants
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
93.268	Immunization Cooperative Agreements
93.558	Temporary Assistance for Needy Families (TANF)
93.563	Child Support Enforcement
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
93.658	Foster Care – Title IV-E
93.659	Adoption Assistance – Title IV-E
93.667	Social Services Block Grant
93.775 93.777	<u>Medicaid Cluster</u> State Medicaid Fraud Control Units

93.778	State Survey and Certification of Health Care Providers and Suppliers (Title XVIII) Medicare Medical Assistance Program (Medicaid; Title XIX)
93.959	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 \$30,000,000.

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