

FY22 Single Audit

SAO audit planning:

- Single Audit Report due March 31, 2023!
- Known Programs for FY22 SWSA (>\$45 million):

Assistance Listing	Program Title	Agency Name
10.557	Special Supplemental Nutrition Program for Women, Infants and Children (WIC)	DOH
16.575	Crime Victims Assistance	COM, DSHS
17.225	Unemployment Insurance	ESD
21.019	Coronavirus Relief Fund (CRF) (CARES Act)	COM, DSHS, DOC, OFM
21.023	Emergency Rental Assistance	COM
21.027	Coronavirus State and Local Fiscal Recovery Fund	OFM, UW, AGR
84.126	Vocational Rehabilitation - Grants to States	DSHS, DSB
84.425	Education Stabilization Fund (HERF) (CARES Act)	OSPI, UW
93.067	Global AIDS	UW
93.268	Immunization Cooperative Agreements	DOH
93.558	Temporary Assistance for Needy Families (TANF)	DSHS
93.568	Low-Income Home Energy Assistance Program	COM
93.658	Foster Care - Title IV-E	DCYF
93.659	Adoption Assistance	DCYF
93.767	Children's Health Insurance Program (CHIP)	HCA, DSHS
93.959	Block Grants for Prevention and Treatment of Substance Abuse	HCA
96.001	Social Security Disability Insurance	DSHS
10.553/10.555/10.556/10.559	Child Nutrition Cluster	OSPI
17.258/17.259/17.278	Workforce Innovation & Opportunity Act (WIOA) Cluster	ESD
20.205/20.219/20.224	Highway Planning and Construction Cluster	DOT
84.007/84.003/84.038/84.063/84.268/ 84/379/93.264/93.342/93.364	Student Financial Assistance Program Cluster	UW, WSU
84.01	Title I, Part A	OSPI
84.027/84.173	Special Education Cluster (IDEA)	OSPI
93.575/93.596	Child Care & Development Fund (CCDF) Cluster	DCYF
93.775/93.777/93.778	Medicaid Cluster	ATG, HCA, DSHS, DOH
Various	Research and Development (R&D) Cluster	UW, WSU

- Possible programs for FY22 (confirm once the SEFA is issued)

Assistance Listing	Program Title	Agency Name
10.542	Pandemic EBT Food Benefits (USDA)	DSHS
20.509	Formula Grants for Rural Areas	DOT
66.458	Capitalization Grants for Clean Water - State Revolving Fund	ECY
93.667	Social Services Block Grant	DSHS, DCYF
20.500/20.507/20.525/20.526	Federal Transit Cluster	DOT
93.600	Head Start	SBCTC
97.050	Presidentially Declared Disaster Assistance to Individuals and Households - Other Needs	ESD

How can agencies best prepare for an audit?

- Have grant awards and expenditure and revenue coding readily available for planning request
- Be prepared to provide key internal controls over federal compliance areas in writing
- Read the compliance supplement for your grants so you know what areas are applicable and will likely be audited.

2022 Compliance Supplement:

- released on May 12, 2022
- [https://www.whitehouse.gov/wp-content/uploads/2022/05/2022-Compliance-Supplement PDF Rev 05.11.22.pdf](https://www.whitehouse.gov/wp-content/uploads/2022/05/2022-Compliance-Supplement-PDF-Rev-05.11.22.pdf)

Other changes for FY22 single audit:

- CFDA number is now called Assistance Listing Number (ALN)
- DUNS number transitioned to Unique Entity Identifier (UEI)
- More regular check-in meetings between OFM and SAO