

# Statewide Single Audit Update

# Summary of Findings & Questioned Costs

	FY24	FY23	FY22	FY21	FY20	FY19
Federal Assistance Expenditures	\$27,438,861,617	\$29,304,534,897	\$30,799,719,832	\$36,841,556,675	\$25,926,145,740	\$17,959,238,413
Type A Threshold	\$41,158,292	\$43,956,802	\$46,199,580	\$55,262,335	\$38,889,219	\$30,000,000
Number of Major Programs	29	30	28	24	26	20
Known Questioned Costs	\$559.7 million	\$1.2 billion	\$1.2 billion	\$724.3 million	\$960.5 million	\$164.9 million
Likely Questioned Costs	\$12.4 million	\$155.3 million	\$534.6 million	\$299.6 million	\$334.9 million	\$787.1 million
Total number of SWSA Findings	85	87	70	62	65	70
Repeat findings	55	44	36	32	32	35
New findings	30	43	34	30	33	35
Material Weakness	70	77	59	54	59	31
Significant Deficiency	10	6	7	5	3	4
Not Identified	5	4	4	3	3	35

# Most Significant Questioned Cost Findings

State Agency	Finding Number	Program Title	Finding Type	Actual Known Questioned Costs
DCYF	2024-056	Child Care and Development Fund Cluster	Child Care Provider Payments	\$ 415,579,473
DCYF	2024-042	TANF	Child Care Provider Payments	\$ 67,698,747
OSPI	2024-028	Education Stabilization Fund	Subrecipient Payments	\$ 47,322,280
HCA	2024-082	Substance Abuse Block Grant	Providers Payments	\$ 10,467,736
DCYF	2024-072	Social Services Block Grant	Providers Payments	\$ 9,098,747

\*All questioned costs were related to Activities Allowed or Unallowed and Allowable Costs/Cost Principles or Period of Performance/Subrecipient Monitoring

# Number of Findings by Agency

Finding by Agency	FY24	FY23	FY22	FY21	FY20
Department of Children, Youth, and Families	15	16	13	14	11
Department of Commerce	11	12	7	4	2
Department of Health	11	8	5	1	3
Department of Social and Health Services	11	12	7	8	10
Health Care Authority	7	9	14	13	15
Office of Superintendent of Public Instruction	6	9	4	7	5
Department of Transportation	5	5	5	4	4
Employment Security Department	4	6	3	4	4
Housing Finance Commission	4	4	0	0	0
State of Washington (ACFR)	3	1	1	1	2
Edmonds College	3	0	0	0	0
Workforce Training and Education Coordinating Board	2	0	0	0	0
Spokane Community Colleges – District 17	1	0	0	0	0
Military Department	1	0	0	0	0
Skagit Valley College	1	0	0	0	0

# Number of Findings by Compliance Requirement

Findings by Compliance Requirement	FY24	FY23	FY22	FY21	FY20
Special Tests and Provisions	20	14	19	15	23
Subrecipient Monitoring	18	21	9	10	11
Reporting	16	20	13	8	4
Activities Allowed or Unallowed and Allowable Costs/Cost Principles + Other Compliance Requirement	12	15	18	17	17
Matching, Level of Effort or Earmarking	5	5	6	4	3
Eligibility	3	5	3	3	1
Period of Performance	3	2	1	2	1
Non-Federal	3	1	1	1	2

Subrecipient Monitoring	FY24	FY23
Federal Award Identification Elements	3	5
Fiscal and/or Program Monitoring	4	5
Risk Assessments	4	5
Single Audit Tracking	7	6

Reporting	FY24	FY23
FFATA Reporting	7	8

# Number of Findings by Program

Program	Number of Findings
Medicaid Cluster (includes 2 combined with CHIP)	8
Low-Income Home Energy Assistance Program	7
Epidemiology and Laboratory Capacity for Infectious Diseases	6
Foster Care	6
Child Care and Development Fund Cluster	6
Coronavirus State and Local Fiscal Recovery Funds	5
Head Start	5
Highway Planning and Construction	4
Homeowner Assistance Fund	4
Immunization Cooperative Agreements	4
Aging Cluster	3
Child and Adult Care Food Program	3
Financial - ACFR	3
Refugee and Entrant Assistance State Administered Programs	3
Substance Abuse Block Grant	3
Unemployment Insurance	3

*\*Programs with more than 3 findings included*