

FY24 SWSA Update

- Single Audit Report filed with the Federal Audit Clearinghouse on April 30, 2025. The report can also be viewed on OFM's website: [SingleAuditReport2024.pdf](#)
- SAO filed their report May 5, 2025. [SAO Single Audit Report](#)
- Agencies wanting the FY24 internal control workpapers will need to submit a public records request directly to SAO.
- Summary of statistics from the FY24 audit were shared with the workgroup at the April meeting. High-level summary:
 - 29 major programs audited
 - 85 findings (55 repeat)
 - \$560 million in questioned costs

FY25 SWSA Update

- OFM is finalizing the engagement letter with SAO for the FY25 SWSA.
- SAO has begun the planning phase of the FY25 audits.
 - Preliminary information and internal control requests have been sent to most agencies.
 - The next slide includes major programs & agencies included as part of the tentative audit plan.
 - 25 programs have been selected.
 - There are currently five new programs selected for audit.
 - Final program selection will be completed after OFM submits the SEFA to SAO, target date is September 23, 2025.
 - SAO does not anticipate the audit being completed by the deadline of March 31st. Current timeline is as follows:
 - Audit report package will be complete by April 17, 2026.
 - OFM will file the report with the Federal Audit Clearinghouse by April 23, 2026.
 - Other dates will be provided to agencies once the engagement letter is finalized.

FY25 Major Programs

Assistance Listing	Program Title	Agency Name
10.553/10.555/10.556/10.559	Child Nutrition Cluster*	OSPI
10.557	Special Supplemental Nutrition Program for Women, Infants and Children (WIC)*	DOH
10.558	Child and Adult Care Food Program	OSPI
17.225	Unemployment Insurance	ESD
17.258/17.259/17.278	Workforce Innovation & Opportunity Act (WIOA) Cluster	ESD
20.205	Highway Planning and Construction	DOT
21.026	COVID-19 Homeowner Assistance Fund Program	HFC
21.027	Coronavirus State and Local Fiscal Recovery Fund	Multiple
84.425	Education Stabilization Fund (HERF) (CARES Act)	OSPI
93.268	Immunization Cooperative Agreements	DOH
93.323	Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)	DOH
93.558	Temporary Assistance for Needy Families (TANF)	DSHS
93.563	Child Support Services	DSHS
93.566	Refugee and Entrant Assistance State Administered	DSHS
93.568	Low-Income Home Energy Assistance Program	COM
93.575/93.596	Child Care & Development Fund (CCDF) Cluster	DCYF/DSHS
93.600	Head Start	SBCTC
93.658	Foster Care - Title IV-E	DCYF
93.667	Social Services Block Grant	DSHS/DCYF
93.767	Children's Health Insurance Program (CHIP)	HCA/DSHS
93.775/93.777/93.778	Medicaid Cluster	Multiple
93.959	Block Grants for Prevention and Treatment of Substance Abuse	HCA
96.001	*Social Security Disability Insurance*	DSHS
Multiple	Student Financial Assistance Program Cluster*	Multiple
Various	Research and Development (R&D) Cluster*	Multiple
	*New program for FY25	

FY25 SWSA Update

- 2025 Compliance Supplement has not been released.
 - SAO uses this document to conduct the single audit.
 - Provides guidance on federal program objectives, procedures and compliance requirements.
 - Includes program specific requirements for SEFA reporting.
- FY25 Summary Schedule of Prior Audit Findings
 - OFM will be sending requests to agencies in July for updates to corrective action plans.
 - Includes corrective action plans from the FY24 single audit and prior years with unresolved findings.

Other Reminders

- SAO is planning to teach the Federal Grant Requirements training this September. Date has not been finalized.
- Amendment to Uniform Guidance Internal Controls (2 CFR 200.303(a)). This is applicable to audits in FY25.
 - Agencies “must establish, **document**, and maintain effective internal controls over federal award...”
- Single audit threshold increased from \$750,000 to \$1,000,000 – became effective in FY25 for new awards on or after October 1, 2024.
- Any questions about the Single Audit, reach out to Statewide Accounting.