

Statewide Single Audit Update

Summary of Findings & Questioned Costs

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

Most Significant Questioned Cost Findings

State Agency	Finding Number	Program Title	Finding Type	Actual Known Questioned Costs
DCYF	2023-059	Child Care and Development Fund Cluster	Child Care Provider Payments	\$ 356,042,172
DSHS	2023-029	Coronavirus State and Local Fiscal Recovery Fund	Subrecipient Payments	\$ 312,659,850
OFM	2023-026	Coronavirus State and Local Fiscal Recovery Fund	Revenue Loss - Transportation Projects	\$ 300,000,000
DCYF	2023-051	Temporary Assistance for Needy Families	Child Care Provider Payments	\$ 107,338,725
COM	2023-028	Coronavirus State and Local Fiscal Recovery Fund	Subrecipient Payments	\$ 75,251,225
COM	2023-027	Coronavirus State and Local Fiscal Recovery Fund	Subrecipient Payments	\$ 12,554,433
DCYF	2023-070	Social Services Block Grant	Provider Payments	\$ 8,518,020

*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	FY23	FY22	FY21	FY20	FY19
Department of Children, Youth, and Families	16	13	14	11	12
Department of Commerce	12	7	4	2	4
Department of Social and Health Services	12	7	8	10	20
Health Care Authority	9	14	13	15	14
Office of Superintendent of Public Instruction	9	4	7	5	3
Department of Health	8	5	1	3	3
Employment Security Department	6	3	4	4	2
Department of Transportation	5	5	4	4	9
Housing Finance Commission	4	0	0	0	0
Office of Financial Management	3	4	1	0	0
University of Washington	2	4	0	3	0
State of Washington (ACFR)	1	1	1	2	1

Number of Findings by Compliance Requirement

Findings by Compliance Requirement	FY23	FY22	FY21	FY20	FY19	FY18
Subrecipient Monitoring	21	9	10	11	15	8
Reporting	20	13	8	4	4	5
Special Tests and Provisions	14	19	15	23	11	13
Activities Allowed or Unallowed and Allowable Costs/Cost Principles + Period of Performance	6	8	1	1	0	0
Activities Allowed or Unallowed and Allowable Costs/Cost Principles	5	8	11	9	21	21
Eligibility	5	3	3	1	3	4
Earmarking	3	2	1	0	1	0
Activities Allowed or Unallowed and Allowable Costs/Cost Principles + Period of Performance + Subrecipient Monitoring	3	0	1	0	0	0

Subrecipient Monitoring	FY23
Federal Award Identification Elements	5
Fiscal and Program Monitoring	5
Risk Assessments	5
Single Audit Tracking	6

Reporting	FY23
FFATA Reporting	8

Agency	# of FFATA Findings
DSHS	2
DCYF	1
DOH	1
ESD	1
HCA	1
OSPI	1
UW	1

Number of Findings by Program

Program	Number of Findings
Medicaid Cluster	10
Coronavirus State and Local Fiscal Recovery Funds	7
Child Care and Development Fund Cluster	7
Unemployment Insurance	5
Emergency Rental Assistance Program	5
Epidemiology and Laboratory Capacity for Infectious Disease (ELC)	5
Foster Care	5
Child and Adult Care Food Program	4
Homeowner Assistance Fund	4
Block Grants for Prevention and Treatment of Substance Abuse	4
Highway Planning and Construction	3
Special Education Cluster (IDEA)	3
Aging Cluster	3
Refugee and Entrant Assistance State Administered Programs	3
Low-Income Home Energy Assistance Program (LIHEAP)	3
Social Services Block Grant	3

**Programs with more than 3 findings included*