

FY23 SWSA Update

- Single Audit Report filed with the Federal Audit Clearinghouse on May 17, 2024. The report can also be viewed on OFM's website:
https://ofm.wa.gov/sites/default/files/public/accounting/singleaudit/2023/2023_Single_Audit_Report.pdf
- SAO filed their report today, June 6, 2024.
- OFM submitted a public records request for SAO's FY23 audit workpapers over internal controls. SAO stated the workpapers will be available in the next couple of weeks and then they will be distributed by OFM.
- Summary of statistics from the FY23 audit were shared with the workgroup at the April meeting. High-level summary:
 - 30 major programs audited
 - 87 findings (44 repeat)
 - \$1.2 billion in questioned costs

FY24 SWSA Update

- OFM is finalizing the engagement letter with SAO for FY24 SWSA.
- SAO has begun the planning phase of the FY24 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 only three new programs selected for audit.
 - Final program selection will be completed after OFM submits the SEFA to SAO, target date is September 30, 2024.
 - 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 23, 2025.
 - OFM will file the report with the Federal Audit Clearinghouse by April 30, 2025.
 - Other dates will be provided to agencies once the engagement letter is finalized.

FY24 Major Programs

Assistance Listing Number	Program Title	Agency Name
10.558	Child and Adult Care Food Program	OSPI
17.225	Unemployment Insurance	ESD
17.258/259/278	Workforce Innovation & Opportunity Act (WIOA) Cluster	ESD
20.205	Highway Planning and Construction Cluster	DOT
(NEW for FY24) 20.500/507/525/526	Federal Transit Cluster	DOT
20.509	Formula Grants for Rural Areas	DOT
21.026	COVID-19 Homeowner Assistance Fund Program	HFC
21.027	Coronavirus State and Local Fiscal Recovery Fund	Multiple
84.027/84.173	Special Education Cluster (IDEA)	OSPI
84.425	Education Stabilization Fund (HERF) (CARES Act)	OSPI
93.044/93.045/93.053	Aging Cluster	DSHS/DSB
93.067	Global AIDS	UW
93.268	Immunization Cooperative Agreements	DOH
93.323	Epidemiology and Laboratory Capacity for Infectious Diseases	DOH
93.558	Temporary Assistance for Needy Families (TANF)	DSHS
(NEW for FY24) 93.563	Child Support Enforcement	DSHS
93.566	Refugee and Entrant Assistance State Administered	DSHS
93.568	Low-Income Home Energy Assistance Program	COM
93.575/596	Child Care & Development Fund (CCDF) Cluster	DCYF/DSHS
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
93.775/777/778	Medicaid Cluster	Multiple
93.959	Block Grants for Prevention and Treatment of Substance Abuse	HCA
(NEW for FY24) 97.036	Disaster Grants - Public Assistance	MIL

FY24 SWSA Update

- 2024 Compliance Supplement released on May 29th.
 - 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.
- FY24 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 FY23 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 will be applicable to audits in FY25.
 - Agencies “must establish, **document**, and maintain effective internal controls over federal award...”
- Single audit threshold increasing from \$750,000 to \$1,000,000 - effective in FY25 for new awards on or after October 1, 2024.
- Any questions about the Single Audit, reach out to Statewide Accounting.