

FY24 SWSA Update

Schedule of Expenditures of Federal Awards (SEFA)

- Submitted to SAO on October 1, 2024
- Expenditures for FY24 totaled \$27.4 billion.
- Pandemic funding accounted for approximately \$4.5 billion, 16.4% of SEFA expenditures in FY24.
- SAO is currently conducting audits of selected federal programs.
- Major program Type A threshold for FY24 is \$41.2 million.
- 27 programs have been selected for audit. SAO will finalize their audit plan and select additional Type B programs after final review of the SEFA.

Agencies with highest federal expenditures in FY24:

Agency Name	FY24 SEFA Expenditures
Health Care Authority	\$ 9,198,378,371
Department of Social and Health Services	\$ 7,226,675,672
Employment Security Department	\$ 2,148,630,419
Office of Superintendent of Public Instruction	\$ 1,927,786,834
University of Washington	\$ 1,664,744,540
Department of Transportation	\$ 1,085,515,061
Department of Children, Youth, and Families	\$ 736,432,068
Military Department	\$ 614,874,261
Department of Health	\$ 595,039,003
Department of Commerce	\$ 371,084,723

FY24 Major Programs Selected for Audit

#	Program Title	FY24 SEFA Expenditures	#	Program Title	FY24 SEFA Expenditures
1	Medicaid Cluster	13,085,949,149	15	Pandemic EBT Food Benefits (USDA)	105,605,225
2	Unemployment Insurance	2,036,357,283	16	Low-Income Home Energy Assistance Program	96,849,965
3	Highway Planning and Construction	952,457,800	17	Refugee and Entrant Assistance State Administered	77,893,583
4	Education Stabilization Fund (HERF) (CARES Act)	665,232,241	18	COVID-19 Homeowner Assistance Fund Program	70,791,815
5	Coronavirus State and Local Fiscal Recovery Fund	564,004,758	19	Workforce Innovation & Opportunity Act (WIOA) Cluster	70,555,017
6	Disaster Grants - Public Assistance (Presidentially Declared Disasters)	531,130,633	20	Federal Transit Cluster	69,385,153
7	Child Care & Development Fund (CCDF) Cluster	393,247,356	21	Block Grants for Prevention and Treatment of Substance Abuse	65,810,417
8	Temporary Assistance for Needy Families (TANF)	307,863,596	22	Food Distribution Cluster	55,094,583
9	Special Education Cluster (IDEA)	284,949,392	23	Capitalization Grants for Clean Water - State Revolving Fund	50,757,651
10	Foster Care - Title IV-E	166,967,820	24	Child and Adult Care Food Program	46,989,410
11	Immunization Cooperative Agreements	152,335,740	25	Social Services Block Grant	46,730,399
12	Child Support Enforcement	134,470,605	26	Head Start	42,473,073
13	Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)	126,619,458	27	Aging Cluster <i>(Type B Program)</i>	37,975,166
14	Children's Health Insurance Program (CHIP)	118,799,306			

Other SWSA Updates

- SAO is progressing through audits, trying to get back on schedule.
- OFM and SAO are having monthly update meetings on the audit progress and any issues they encounter which potentially may cause delays to audit work.
- There have been six findings issued for FY24.
- As a reminder, agencies should work with OFM to submit corrective action plans for all audit findings issued by SAO.
- Any questions about the Single Audit, please feel free to reach out to SWA.

2024 Uniform Guidance Updates

- Updates are effective as of October 1, 2024.
- Apply to awards of federal financial assistance made to a recipient or subrecipient on or after that date.
- OFM will publish an article in the upcoming Connections newsletter that summarize:
 - key changes that the state auditors felt were most significant to you as state agencies.
 - Reminders about upcoming changes in the single audit threshold and federally funded equipment capitalization threshold.
- If you are not currently subscribed to OFM's newsletter, please send an email to us.