

**State of Washington
July 1, 2018 through June 30, 2019**

SECTION I – SUMMARY OF AUDITOR’S RESULTS

The results of our audit of the State of Washington are summarized below in accordance with Title 2 *U.S. Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance).

Financial Statements

We issued an unmodified opinion on the fair presentation of the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate discretely presented component units and remaining fund information in accordance with accounting principles generally accepted in the United States of America (GAAP).

Internal Control over Financial Reporting:

- *Significant Deficiencies:* We identified deficiencies in the design or operation of internal control over financial reporting that we consider to be significant deficiencies.
- *Material Weaknesses:* We identified no deficiencies that we consider to be material weaknesses.

We noted no instances of noncompliance that were material to the financial statements of the State.

Federal Awards

Internal Control over Major Programs:

- *Significant Deficiencies:* We identified deficiencies in the design or operation of internal control over major federal programs that we consider to be significant deficiencies.
- *Material Weaknesses:* We identified deficiencies that we consider to be material weaknesses.

We issued an unmodified opinion on the State's compliance with requirements applicable to each of its major federal programs, with the exception of the Child Care and Development Fund Cluster (93.575 Child Care and Development Block Grant and 93.596 Child Care Mandatory and Matching Funds of the Child Care and Development Fund) on which we issued an adverse opinion on compliance with applicable requirements.

We reported findings that are required to be disclosed in accordance with 2 CFR 200.516(a).

Identification of Major Federal Programs

The following programs were selected as major programs in our audit of compliance in accordance with the Uniform Guidance.

<u>CFDA No.</u>	<u>Program or Cluster Title</u>
Various	Research and Development Cluster
10.553	Child Nutrition Cluster - School Breakfast Program
10.555	Child Nutrition Cluster - National School Lunch Program
10.556	Child Nutrition Cluster - Special Milk Program for Children
10.557	WIC Special Supplemental Nutrition Program for Women, Infants, and Children
10.558	Child and Adult Care Food Program
10.559	Child Nutrition Cluster - Summer Food Service Program for Children
14.228	Community Development Block Grants/State's program and Non-Entitlement Grants in Hawaii
16.575	Crime Victim Assistance
17.258	WIOA Cluster - WIOA Adult Program
17.259	WIOA Cluster - WIOA Youth Activities
17.278	WIOA Cluster - WIOA Dislocated Worker Formula Grants
20.205	Highway Planning and Construction Cluster - Highway Planning and Construction
20.219	Highway Planning and Construction Cluster - Recreational Trails Program

<u>CFDA No.</u>	<u>Program or Cluster Title</u>
20.224	Highway Planning and Construction Cluster - Federal Lands Access Program
20.500	Federal Transit Cluster - Federal Transit Capital Investment Grants
20.507	Federal Transit Cluster - Federal Transit Formula Grants
20.525	Federal Transit Cluster - State of Good Repair Grants Program
20.526	Federal Transit Cluster - Buses and Bus Facilities Formula, Competitive, and Low or No Emissions Programs
84.126	Rehabilitation Services Vocational Rehabilitation Grants to States
84.367	Supporting Effective Instruction State Grants (formerly Improving Teacher Quality State Grants)
93.268	Immunization Cooperative Agreements
93.558	TANF Cluster - Temporary Assistance for Needy Families
93.568	Low-Income Home Energy Assistance
93.575	CCDF Cluster - Child Care and Development Block Grant
93.596	CCDF Cluster - Child Care Mandatory and Matching Funds of the Child Care and Development Fund
93.658	Foster Care Title IV-E
93.659	Adoption Assistance
93.775	Medicaid Cluster - State Medicaid Fraud Control Units
93.777	Medicaid Cluster - State Survey and Certification of Health Care Providers and Suppliers (Title XVIII) Medicare
93.778	Medicaid Cluster - Medical Assistance Program
93.788	Opioid STR
93.870	Maternal, Infant and Early Childhood Home Visiting Grant
93.959	Block Grants for Prevention and Treatment of Substance Abuse

The dollar threshold used to distinguish between Type A and Type B programs, as prescribed by the Uniform Guidance, was \$30,000,000.

The State did not qualify as a low-risk auditee under the Uniform Guidance.