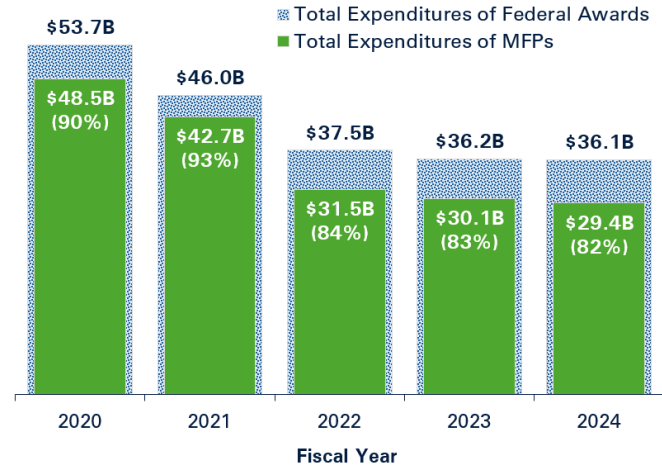


What is a single audit?

A financial audit, performed in accordance with the federal Single Audit Act Amendments of 1996, the Uniform Guidance, and State statute. Federal regulation requires nonfederal entities who expend \$750,000 or more in federal awards during a fiscal year to obtain a single audit.

A single audit requires the assessment of compliance with requirements potentially having a direct and material effect on a major federal program (MFP) and the consideration of internal control over compliance in accordance with the Uniform Guidance.

Federal Expenditures (in billions)



Summary

Major Federal Programs

- 23 MFPs at 15 State agencies
- 19 MFPs with at least 1 finding
- Number of audit opinions on the State's compliance for each MFP:
 - 15 Unmodified
 - 7 Qualified
 - 1 Adverse

Findings

- 13 Material Weakness and/or Material Noncompliance
- \$973,257 Total Known Questioned Costs
- 60 Total
- 38 Repeat

Recommendations

- 67 Total
- 43 Repeat

Top 15* Programs or Clusters

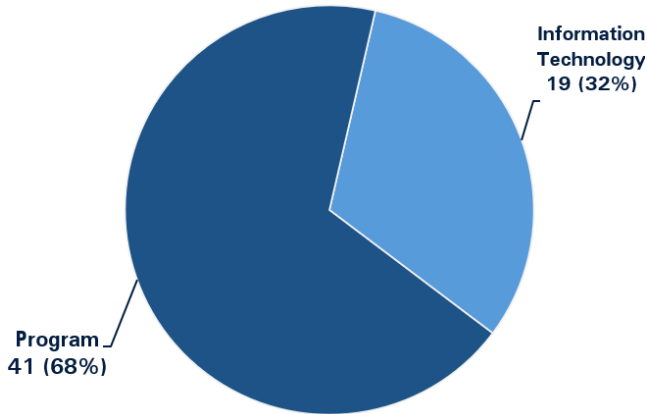
Program or Cluster	Expenditure, Disbursement, and In-Kind Assistance Amount (in thousands)	Audited as an MFP
Medicaid Cluster, including COVID-19	\$ 18,914,825	Yes
Supplemental Nutrition Assistance Program (SNAP) Cluster	\$ 3,271,048	Yes
Highway Planning and Construction, including COVID-19	\$ 1,569,805	Yes
Education Stabilization Fund, including COVID-19	\$ 1,477,264	No
Unemployment Insurance, including COVID-19	\$ 1,013,288	Yes
Coronavirus State and Local Fiscal Recovery Funds, including COVID-19	\$ 966,173	Yes
Child Nutrition Cluster	\$ 777,933	No
Temporary Assistance for Needy Families (TANF)	\$ 749,222	Yes
Federal Family Education Loans- Guaranty Agency and Lender	\$ 572,565	Yes
Title I Grants to Local Educational Agencies	\$ 517,496	No
Special Education Cluster (IDEA), including COVID-19	\$ 502,322	No
Child Care and Development Fund (CCDF) Cluster, including COVID-19	\$ 496,107	Yes
Children's Health Insurance Program (CHIP), including COVID-19	\$ 476,924	Yes
Section 8 Project-Based Cluster	\$ 437,901	No
Housing Voucher Cluster, including COVID-19	\$ 294,274	Yes

* These programs/clusters represent approximately 89% of the total State's federal expenditures.

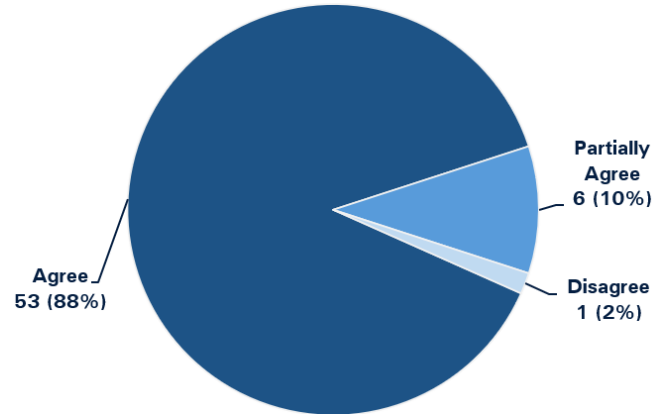


Number of Findings by Classification and Management Views

Classification



Management Views



Top Recurring Consecutive Findings

Number of Years	Topic, Recommendation, and Finding Number	Applicable MFPs for Fiscal Year 2024
20	Client Eligibility: Maintain sufficient documentation and ensure Bridges appropriately reflects documentation to support client eligibility. See 2024-033 .	<ul style="list-style-type: none"> • CCDF Cluster
17	Automated Data Processing (ADP) Security Program: Ensure a comprehensive ADP security program is fully implemented. See 2024-006 .	<ul style="list-style-type: none"> • Medicaid Cluster • SNAP Cluster
	Beneficiary Eligibility: Properly consider eligibility documentation, maintain documentation to support eligibility, and ensure timely determinations. See 2024-012 .	<ul style="list-style-type: none"> • Medicaid Cluster • CHIP
	Provider Eligibility: Obtain and timely and accurately update and approve CHAMPS for all required disclosures. Monitor providers enter into provider agreements and makes all required disclosures. See 2024-014 .	<ul style="list-style-type: none"> • Medicaid Cluster • CHIP
14	Bridges Interface Controls: Ensure interface controls over Bridges data exchanges are operating as prescribed. See 2024-002 .	<ul style="list-style-type: none"> • SNAP Cluster • S-EBT • CCDF Cluster • Medicaid Cluster • TANF • REAP • LIHEAP • CHIP
	Bridges Security Management and Access Controls: Establish effective security management and access controls over Bridges users. See 2024-003 .	<ul style="list-style-type: none"> • SNAP Cluster • Medicaid Cluster • TANF • CHIP
	Income Eligibility and Verification System (IEVS): Request and obtain IEVS information for all recipients. Ensure caseworkers consider and use IEVS information in a timely manner when making eligibility and benefit level determinations for these programs. See 2024-005 .	<ul style="list-style-type: none"> • SNAP Cluster • Medicaid Cluster • TANF • CHIP
	Non-Financial Eligibility Documentation: Obtain and maintain sufficient non-financial case record documentation to support client eligibility for TANF-funded assistance payments. See 2024-045 .	<ul style="list-style-type: none"> • TANF

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