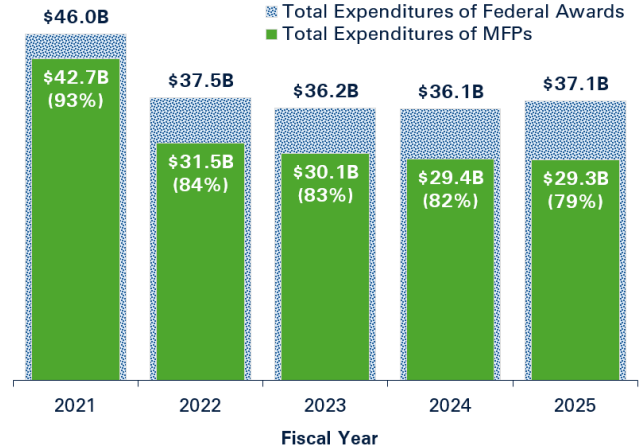


What is a single audit?

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 \$1 million 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

- 22 MFPs at 11 State agencies
- 20 MFPs with at least 1 finding
- Number of audit opinions on the State's compliance for each MFP:
 - 8 Unmodified
 - 13 Qualified
 - 1 Adverse

Findings

- 19 Material Weakness and/or Material Noncompliance
- \$12,466,082 Total Known Questioned Costs
- 67 Total
- 37 Repeat

Recommendations

- 74 Total
- 42 Repeat

Top 15* Programs or Clusters

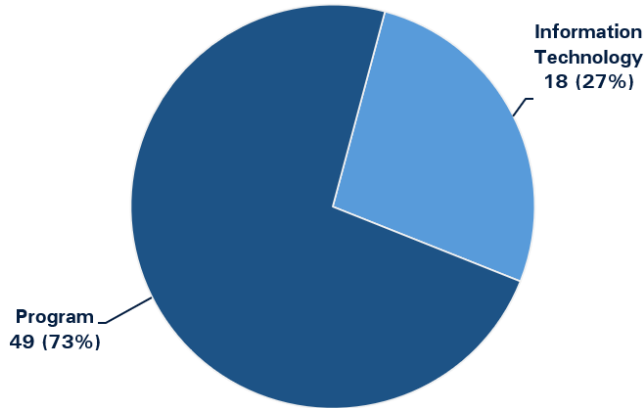
Program or Cluster	Expenditure, Disbursement, and In-Kind Assistance Amount (in thousands)	Audited as an MFP
Medicaid Cluster, including COVID-19	\$ 20,048,816	Yes
Supplemental Nutrition Assistance Program (SNAP) Cluster	\$ 3,323,861	Yes
Highway Planning and Construction, including COVID-19	\$ 1,678,600	No
Coronavirus State and Local Fiscal Recovery Funds, including COVID-19	\$ 1,469,413	Yes
Unemployment Insurance, including COVID-19	\$ 1,144,455	Yes
Child Nutrition Cluster	\$ 769,936	No
Disaster Grants- Public Assistance (Presidentially Declared Disasters), including COVID-19	\$ 606,564	No
Temporary Assistance for Needy Families (TANF)	\$ 591,733	Yes
Child Care and Development Fund (CCDF) Cluster, including COVID-19	\$ 536,442	Yes
Title I Grants to Local Educational Agencies	\$ 529,626	No
Children's Health Insurance Program (CHIP), including COVID-19	\$ 510,924	Yes
Special Education Cluster (IDEA)	\$ 507,073	Yes
Section 8 Project-Based Cluster	\$ 474,031	No
Federal Family Education Loans- Guaranty Agency and Lender	\$ 395,830	No
Housing Voucher Cluster, including COVID-19	\$ 310,681	No

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

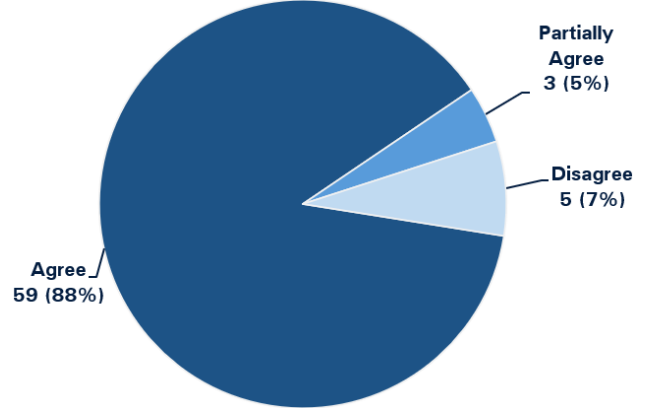


Number of Findings by Classification and Management Views

Classification



Management Views



Top Recurring Consecutive Findings

Number of Years	Topic, Recommendation, and Finding Number	Applicable MFPs for Fiscal Year 2025
21	Client Eligibility: Maintain sufficient documentation and ensure Bridges appropriately reflects documentation to support client eligibility. See 2025-032 .	<ul style="list-style-type: none"> • CCDF Cluster
18	Automated Data Processing (ADP) Security Program: Ensure a comprehensive ADP security program is fully implemented. See 2025-006 .	<ul style="list-style-type: none"> • Medicaid Cluster • SNAP Cluster
	Beneficiary Eligibility: Properly consider eligibility documentation, maintain documentation to support eligibility, and ensure Bridges contains appropriate termination date for beneficiaries. See 2025-013 .	<ul style="list-style-type: none"> • Medicaid Cluster
	Provider Eligibility: Obtain, timely and accurately update, and approve CHAMPS for all required disclosures. Monitor providers enter into provider agreements and makes all required disclosures. See 2025-015 .	<ul style="list-style-type: none"> • CHIP
15	Bridges Interface Controls: Ensure interface controls over Bridges data exchanges are operating as prescribed. See 2025-003 .	<ul style="list-style-type: none"> • SNAP Cluster • S-EBT • CCDF Cluster • Medicaid Cluster
	Bridges Security Management and Access Controls: Establish effective security management and access controls over Bridges users. See 2025-004 .	<ul style="list-style-type: none"> • TANF • REAP • LIHEAP • 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 2025-005 .	<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 2025-043 .	<ul style="list-style-type: none"> • TANF

To visit our web site:

